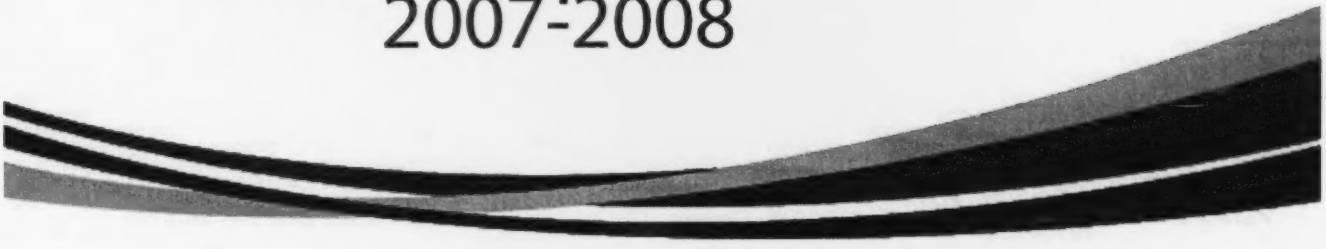
Tourism, Parks, Recreation and Culture

Annual Report 2007-2008



Alberta

Note to Readers:

Copies of the annual report are available on the websites or by contacting:

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Table of Contents

Preface ii

Ministers' Accountability Statement iii

Message from the Ministers 1

Management's Responsibility for Reporting 2

Overview

Ministry Entities 3

Operational Overview 7

Financial Overview 10

Results Analysis

Message from the Deputy Ministers 13

Report of the Auditor General on the Results of Applying Specified Auditing Procedures to Performance Measures 15

Strategic Priorities 16

Core Businesses, Goals, Strategies and Performance Measures 18

1. Manage Alberta's provincial parks and protected areas and promote recreational and sport opportunities 19

2. Facilitate tourism marketing, development and film investment 28

3. Promote Alberta's rich culture, including its arts and heritage 38

4. Protect human rights, promote diversity, fairness and access, and support the inclusion of all Albertans 50

Award Highlights 54

Financial Information

Index of Financial Statements 55

Other Information

Statement of Write-Offs 227

Acts Administered by Tourism, Parks, Recreation and Culture 228

Performance Measures: Results at a Glance 230

Performance Measures: Data Sources and Methodology 232

Alphabetical List of Government Entities' Financial Statements 236

Government Organization Changes, 2008-09 241

Readership Survey 243

Preface

Public Accounts, 2007-08

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act.* The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 ministries.

The annual report of the Government of Alberta released June 24, 2008 contains Ministers' accountability statements, the consolidated financial statements of the Province and the *Measuring Up* report, which compares actual performance results to desired results set out in the government's business plan.

On March 12, 2008, the government announced new ministry structures. Since the 2007-08 fiscal year was substantially completed prior to this announcement, ministry annual reports and financial statements have been prepared as if the restructuring took place on April 1, 2008, to provide proper accountability for the 2007-08 fiscal year against the original business plan.

This annual report of the Ministry of Tourism, Parks, Recreation and Culture contains the Ministers' accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Tourism, Parks, Recreation and Culture, regulated funds and provincial agencies for which the Ministers are responsible; and**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

Ministers' Accountability Statement

The Ministry's annual report for the year ended March 31, 2008, was prepared under our direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 8, 2008 with material economic or fiscal implications of which we are aware have been considered in the preparation of this report.

Originally Signed by
Lindsay Blackett
Minister of Culture and Community Spirit
September 8, 2008

Originally Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation
September 8, 2008

Message from the Ministers

The Ministry of Tourism, Parks, Recreation and Culture promoted, developed and preserved Alberta's tourism, culture and heritage in support of vibrant, active and inclusive communities. As one of the Alberta government's "quality of life" ministries, we provided an array of services and programs to help all Albertans experience our province's culture and heritage. With our province's unprecedented growth and prosperity, our Ministry moved boldly ahead to achieve its mandates, and improve the quality of life for all Albertans.

This past fiscal year saw the launch of Alberta's new cultural policy – The Spirit of Alberta, and the Community Spirit Program. The cultural policy provides a decision-making framework for the support, growth and development of Alberta's vibrant culture. As part of the cultural policy, the Alberta Foundation for the Arts received an increase of $4.5 million in funding to support Alberta artists and arts organizations. In addition, a $12 million investment in Alberta's arts and culture community was approved for 2008-09 to begin implementation of the policy. The Community Spirit Program was announced in February 2008. This donor-driven program is intended to increase charitable giving, providing further support to our province's non-profit and voluntary sector. A new $20 million lottery-funded donation grant program, effective April 2008, complements the $80 million enhanced charitable tax credit announced in January 2007.

Alberta's network of over 500 provincial parks and protected areas is growing, with the addition of two new parks. Eagle Point Provincial Park and Blue Rapids Provincial Recreation Area, which cover close to 6,900 hectares, were established near Drayton Valley. Infrastructure maintenance projects in the province's network of parks continue to be addressed, and more than $57 million was provided to upgrade facilities and water and sewage systems.

Alberta's prosperity and growth are providing new opportunities to promote our province as a world-class tourism and investment destination. With the significant funding for tourism marketing and development that results from the revenues generated from the four per cent Tourism Levy on visitor accommodation, Travel Alberta is working closely with the tourism industry to increase the value of that sector, from $5.6 billion in 2007 to $6.5 billion by 2011. The 2010 Olympic Games will help to provide additional marketing opportunities to help the tourism industry reach this goal.

Premier Stelmach signed an accord with the Vancouver Olympics Organizing Committee, which outlines Alberta's opportunities for sport, tourism and culture leading up to and during the 2010 Olympic and Paralympic Winter Games. To provide Alberta's athletes with the state of the art training facilities that will help them in their quest for the podium, $40 million of the government's $69 million commitment was provided to renew and update Alberta's legacy facilities at Canada Olympic Park and to support the development of Calgary Olympic Development Association's new Centre of Sport Excellence.

These are just a snapshot of our Ministry's accomplishments in 2007-08. The pages to follow will more specifically highlight these accomplishments.

Working to improve Albertans' quality of life and strengthening our communities now becomes the responsibility of two new government ministries: Culture and Community Spirit and Tourism, Parks and Recreation. We are confident that this new structure will allow our government to be even more focused on addressing the needs of Albertans.

Originally Signed by
Lindsay Blackett
Minister of Culture and Community Spirit

Originally Signed by
Cindy Ady
Minister of Tourism, Parks and Recreation

Management's Responsibility for Reporting

The Ministry of Tourism, Parks, Recreation and Culture includes the Department of Tourism, Parks, Recreation and Culture and the agencies, boards, commissions, foundations and funds listed in the Ministry entities chart on page three.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Ministers of Culture and Community Spirit and Tourism, Parks and Recreation. Under the direction of the Ministers, we oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Ministers, in addition to program responsibilities, we establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control, which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under Ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and the Ministers of Culture and Community Spirit and Tourism, Parks and Recreation any information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act.*

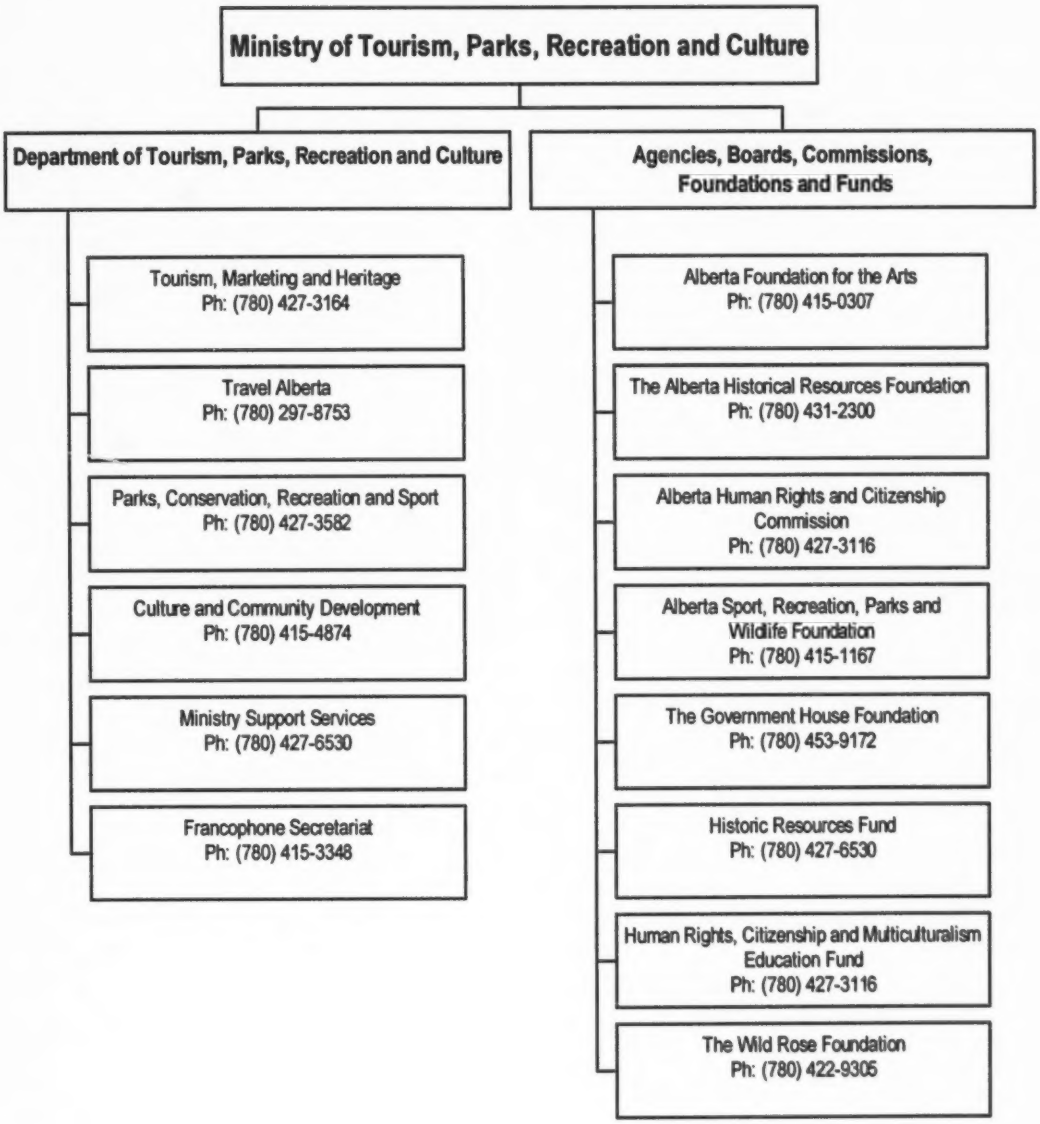
In fulfilling our responsibilities for the Ministry, we have relied, as necessary, on the executive of the individual entities within the Ministry.

Originally Signed by
Lois Hawkins
Deputy Minister of Culture and Community Spirit
September 8, 2008

Originally Signed by
Bill Werry
Deputy Minister of Tourism, Parks and Recreation
September 8, 2008

Overview

Ministry Entities


Ministry of Tourism, Parks, Recreation and Culture
Department of Tourism, Parks, Recreation and Culture
Agencies, Boards, Commissions, Foundations and Funds
Tourism, Marketing and Heritage
Ph: (780) 427-3164
Travel Alberta
Ph: (780) 297-8753
Parks, Conservation, Recreation and Sport
Ph: (780) 427-3582
Culture and Community Development
Ph: (780) 415-4874
Ministry Support Services
Ph: (780) 427-6530
Francophone Secretariat
Ph: (780) 415-3348
Alberta Foundation for the Arts
Ph: (780) 415-0307
The Alberta Historical Resources Foundation
Ph: (780) 431-2300
Alberta Human Rights and Citizenship Commission
Ph: (780) 427-3116
Alberta Sport, Recreation, Parks and Wildlife Foundation
Ph: (780) 415-1167
The Government House Foundation
Ph: (780) 453-9172
Historic Resources Fund
Ph: (780) 427-6530
Human Rights, Citizenship and Multiculturalism Education Fund
Ph: (780) 427-3116
The Wild Rose Foundation
Ph: (780) 422-9305

The Ministry consists of the Department, agencies, boards, commissions, foundations and funds. The following description of the Ministry's structure provides an overview of the range of programs and services available to Albertans.

The Department

1. Tourism, Marketing and Heritage

The Tourism, Marketing and Heritage Division implements and manages a tourism framework that supports the development of Alberta as a desirable year-round tourism destination for Albertans and the rest of the world. The Division also preserves, protects and presents Alberta's history and culture. Tourism services are provided through a centralized contact centre and 10 provincial visitor information centres. In addition, the Division works with tourism operators, investors, developers and other stakeholders to develop, enhance and expand Alberta's tourism product base. It also works closely with the Aboriginal Tourism Advisory Council regarding the development and marketing of Aboriginal tourism products. The Division carries out its heritage mandate by managing and operating, in consultation and/or partnership with cooperating societies, a network of provincial heritage facilities that includes the Provincial Archives of Alberta, Royal Alberta Museum, Royal Tyrrell Museum, Reynolds-Alberta Museum, Ukrainian Cultural Heritage Village, Remington Carriage Museum and 13 historic sites and interpretive centres. It also maintains provincial heritage collections, delivers education and exhibition programs, develops exhibits and displays and delivers special events.

2. Travel Alberta

Tourism marketing initiatives are carried out through Travel Alberta with the guidance of the Strategic Tourism Marketing Council and an annual Strategic Tourism Marketing Plan. Travel Alberta manages contracts with agencies for in-province, national and international tourism marketing and also provides tourism marketing support to the six tourism destination regions across the province. Travel Alberta also manages TravelAlberta.com, the province's official travel and tourism portal offering information to assist with vacation planning, links to attractions, events and tourist destinations across Alberta.

3. Parks, Conservation, Recreation and Sport

The Parks, Conservation, Recreation and Sport Division preserves Alberta's natural heritage by protecting and managing Alberta's provincial parks and protected areas; encourages active, healthy lifestyles by promoting and supporting participation in sport and recreation; protects designated historic places, archaeological and palaeontological sites and historic buildings; and regulates land-based development activities in the province to preserve significant historical resources. The Division also maintains the Alberta Natural Heritage Information Centre, which is the province's biodiversity database, and coordinates Alberta's involvement in the Canadian Heritage Rivers Program.

4. Culture and Community Development

The Culture and Community Development Division promotes community development activities within a wide range of community interests to enhance Albertans' quality of life. The Division protects human rights, promotes fairness and access, and supports the inclusion of all Albertans through the work of the Alberta Human Rights and Citizenship Commission, education and information programs, financial support to community organizations and public institutions, and collaborative initiatives that help build welcoming and inclusive communities and workplaces. Support for developing the capacity of Alberta's voluntary sector is provided through financial support and leadership, training, awareness and recognition initiatives. The Division also works with artists, arts organizations and cultural

industries to provide opportunities to experience the arts and provides support for the granting programs of the Alberta Foundation for the Arts. This includes the management of the Northern and Southern Alberta Jubilee Auditoria. The Auditoria promote Albertans' access to performing and community-based events by providing premier facilities that attract and support the performing arts. The Alberta Film Commission assists filmmakers by providing location information and scouting, and collaboration with stakeholders such as the Alberta Film Advisory Council (AFAC) to guide strategies for growth and sustainability of the film industry. Film activities also include an incentive program to attract film and television production (Film Development Program). The Division also helps Albertans make informed viewing choices by providing provincial film classifications. Providing financial support through lottery-funded grant programs, such as the Community Facility Enhancement Program, the Community Initiatives Program, the Other Initiatives Program and the First Nations Development Grant Program, is integral in delivering a diverse range of programs that can be tailored to meet the needs of communities and special interest groups. In 2007, the Major Community Facilities Grant Program was introduced to assist municipalities and non-profit organizations in acquiring or improving major community public-use facilities. Charitable giving to non-profits and charities is also encouraged through the Community Spirit Program that promotes charitable tax incentives and provides proportional donation grants.

5. Ministry Support Services

Ministry Support Services includes the Ministers' Office, Deputy Ministers' Office, Communications, Human Resources and the Strategic Corporate Services Division. The Strategic Corporate Services Division encompasses: Financial Services; Policy, Planning and Legislation; and Information Management and Technology Services. These services are provided to the entire Ministry to optimize operating efficiency.

6. Francophone Secretariat

The Francophone Secretariat serves as a liaison between the Government of Alberta and Alberta's francophone community. It facilitates access to various government ministries and programs for francophone groups and organizations involved in community development. Also, it manages the Canada-Alberta Agreement on French Language Services, which acts as a catalyst to enhance provincial programs and services for French-speaking Albertans. The Secretariat represents the province and the francophone community at federal/provincial/territorial meetings on francophone affairs.

Agencies, Boards, Commissions, Foundations and Funds

1. Alberta Foundation for the Arts

The Alberta Foundation for the Arts provides funding to artists, arts organizations and cultural industries to encourage the growth and development of the arts sector in Alberta. Grants from the Foundation help to provide opportunities for public participation in, and enjoyment of, the arts. The Foundation also promotes an appreciation for the arts as being integral to Alberta's social, historical and economic development.

2. The Alberta Historical Resources Foundation

The Alberta Historical Resources Foundation provides grant assistance for community-based heritage initiatives across the province. These initiatives include conservation of historical buildings and main street heritage districts as well as development of interpretive markers, publications and educational projects. In addition, the Foundation is responsible for the naming of geographical features in Alberta and supports the activities of several heritage societies.

3. Alberta Human Rights and Citizenship Commission

The Alberta Human Rights and Citizenship Commission is an independent Commission of the Government of Alberta, reporting through the Minister. The Commission protects human rights in Alberta by resolving complaints made under the *Human Rights, Citizenship and Multiculturalism Act.* Human rights panels adjudicate complaints that cannot be resolved. The Commission also works to eliminate discrimination and barriers to full participation in society through education and other services.

4. Alberta Sport, Recreation, Parks and Wildlife Foundation

The Alberta Sport, Recreation, Parks and Wildlife Foundation facilitates opportunities for developing athletes who aspire to competitive excellence, promotes participation in sport and recreation as a means towards an active, healthy lifestyle and encourages the preservation and recreational use of the natural environment. Grants from the Foundation support organizations and individuals in the development of sport, recreation, parks and wildlife activities in the province.

5. The Government House Foundation

The Government House Foundation cares for and promotes the interests of Government House, the former home of the Lieutenant Governors of the province of Alberta. The Foundation advises the Minister on the preservation of Government House as an historic site and building, and enhances the physical attributes of Government House, including its works of art and furnishings.

6. Historic Resources Fund

The purpose of the Historic Resources Fund is to protect, enhance, promote and display Alberta's historic resources. This is done through funding programs designated by the Lieutenant Governor in Council and by promoting the use and development of related facilities.

7. Human Rights, Citizenship and Multiculturalism Education Fund

Funding provided through the Human Rights, Citizenship and Multiculturalism Education Fund supports community organizations and the Ministry in undertaking educational initiatives that strive to eliminate discrimination and racism, and encourages the full participation of Albertans in all aspects of society. The Human Rights, Citizenship and Multiculturalism Education Fund Advisory Committee provides the Minister with advice on the use of the Education Fund, reviews grant applications and makes recommendations on grants.

8. The Wild Rose Foundation

The Wild Rose Foundation supports Alberta's voluntary sector and promotes volunteerism through the provision of financial assistance, skills development and training, and recognition initiatives. The Foundation also provides grants to non-profit organizations for projects in developing countries through the International Development Program.

Operational Overview

Many accomplishments in 2007-08 were realized through the commitment of engaged Albertans, communities and Ministry staff. Detailed accomplishments are provided in the Results Analysis section.

Vision

A superior quality of life that makes Alberta one of the best places to live, work and visit.

Mission

To promote, develop and preserve Alberta's tourism, culture and heritage in support of vibrant, active and inclusive communities.

Core Businesses and Goals

The Ministry organizes delivery of its programs and services around the following four core businesses and seven goals:

Core Business 1: **Manage Alberta's provincial parks and protected areas and promote recreational and sport opportunities**

- Goal 1: Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism.
- Goal 2: Albertans participate in sport and recreation and lead active lifestyles.

Core Business 2: **Facilitate tourism marketing, development and film investment**

- Goal 3: Increased growth and expansion of marketable tourism products.
- Goal 4: Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production.

Core Business 3: **Promote Alberta's rich culture, including its arts and heritage**

- Goal 5: Cultural, community and voluntary activities are supported.
- Goal 6: Alberta's rich heritage is valued and the province's historical resources are preserved to enhance learning, research and tourism.

Core Business 4: **Protect human rights, promote diversity, fairness and access, and support the inclusion of all Albertans**

- Goal 7: Albertans participate in the social, economic and cultural life of the province without discrimination.

Strategic Priorities

The strategic priorities described below have been identified through the Ministry's review of external and internal challenges. These are in addition to the important ongoing core activities of the Ministry and are of primary importance in focusing the Ministry on achieving its goals:

GOVERNMENT PRIORITY: IMPROVE ALBERTANS' QUALITY OF LIFE

1. Infrastructure Renewal

Linkage:

Goals 1, 2, 4, 5 and 6

- Renew infrastructure for provincial parks and recreation areas, Travel Alberta visitor information centres, community public-use facilities, historic sites, museums and interpretive centres.
- Develop a plan for provincial parks and recreation areas to accommodate population growth and improve quality of life.
- Upgrade water and sewage systems in provincial parks and recreation areas as part of the Water for Life strategy.
- Renew the Royal Alberta Museum and modernize exhibits and develop collections.

2. Building a Culturally Vibrant Province

Linkage:

Goals 1, 2, 5 and 6

- Lead the development of a culture policy encompassing Alberta's cultural, historical and natural heritage.
- Address recommendations from the Alberta Sport Plan and the renewed Alberta Active Living Strategy.
- Implement the Canada-Alberta Agreement on French Language Services.

3. Community Spirit Program and Fund

Linkage: Goal 5

- Develop a Community Spirit Program for Charitable Giving to support increases for private charitable donations through tax credits.
- Establish a Community Spirit Fund to provide matching grants for eligible philanthropic donations to Alberta-based registered charities.

4. Inclusive Communities

Linkage: Goal 7

- Foster equality, reduce discrimination and barriers to full participation in society and help build welcoming and inclusive communities and workplaces.

GOVERNMENT PRIORITY: MANAGE GROWTH PRESSURES

5. Provincial Land-use Framework

Linkage: Goals 1 and 6

- Participate in the development of a comprehensive Provincial Land-use Framework.

GOVERNMENT PRIORITY: BUILD A STRONGER ALBERTA

6. Tourism Development and Marketing

Linkage: Goals 3 and 4

- Market Alberta as an attractive travel destination.
- Facilitate the development of marketable tourism products and new travel destinations in both urban and rural Alberta.

Link to the Government of Alberta Strategic Business Plan

Many of Tourism, Parks, Recreation and Culture's programs support the broader goals of the Government of Alberta's Strategic Business Plan, and in particular, contribute to making Alberta the best place to live, work and visit. The following chart summarizes the Ministry's key support for the government's goals.

Government of Alberta Goals	Ministry Services
Goal 1: Alberta will have a prosperous economy	• Attracting and retaining knowledge workers by enhancing Alberta's reputation as a sophisticated, modern province with a thriving cultural sector in urban and rural Alberta. • Marketing and promoting Alberta as an attractive tourism destination and location for film and television production. • Facilitating the development of tourism products, and the tourism and film industries. • Increasing tourist visitation and expenditures. • Providing grants to assist Alberta's First Nations with economic, social and community development projects.
Goal 7: Alberta will be a safe place to live, work and raise families	• Preventing discrimination and promoting the benefits of diversity and multiculturalism through developing policies, resolving and adjudicating human rights complaints and promoting understanding of Alberta's human rights legislation through awareness initiatives and educational resources.
Goal 8: Albertans will have the opportunity to enjoy the province's natural, historical and cultural resources	• Managing, preserving and promoting a network of provincial parks and protected areas that represents the diversity of the province's natural heritage. • Operating a network of provincial heritage facilities and preserving cultural and natural resources of significance to Alberta. • Acquiring and preserving significant private and government records and making them available for research and interpretive purposes. • Supporting the non-profit/voluntary sector, sport, recreation, the arts, film, project-based community initiatives and public-use facilities. • Supporting francophone organizations, communities and individuals in maintaining and promoting French language and culture for the benefit of all Albertans.

Financial Overview

RESULTS OF OPERATIONS

For the year ended March 31, 2008

(millions of dollars)

2007-08 Financial Analysis

	Budget	Actual	Difference	Explanation
Total Revenues	$ 584.9	$ 583.8	$ (1.1)	Decrease in lottery funding provided for the Horse Racing and Breeding Renewal Program and Bingo Associations, which was partially offset by increased funding for the First Nations Development Fund based on revenues generated at related gaming facilities; increased Transfers from the Government of Canada for francophone-related initiatives and the historic places initiative; and increases in other revenue, including donations and camping fees at parks.
Expenses				
Operating	756.1	744.3	11.8	Decreased expenses primarily for the Horse Racing and Breeding Renewal Program, Bingo Associations and parks, including nominal sum disposals and amortization, which was partially offset by increased funding for the First Nations Development Fund.
Statutory	0.2	1.1	(0.9)	
Equipment/ Inventory Purchases	3.9	6.8	(2.9)	Increased spending on exhibits in various historic sites, parks, information technology, and general equipment purchases.
Capital Investment	19.3	47.0	(27.7)	Additional funding was provided for various parks projects, including $8.1 million in unspent funds from 2006-07, and $26.7 million to assist with capital maintenance and renewal of parks infrastructure. This was partially offset by a $3 million transfer to the 2008-09 budget. At year end, about $4 million remained unspent in regards to upgrades to water and sewer projects, and other parks infrastructure due to the limited availability of construction contractors.
Total Expenses	$ 779.5	$ 799.2	$ (19.7)	

Revenues

REVENUE HIGHLIGHTS
(millions of dollars)

Revenues increased by $278.6 million from the prior year and totalled $583.8 million in 2007-08. The primary source of revenue consists of $548.9 million in internal government transfers from the Alberta Lottery Fund. This represents an increase of $273.9 million over the prior year, primarily related to $140 million for the Major Community Facilities Grant Program; $40 million to the Calgary Olympic Development Association (representing the first instalment of the government's three-year $69 million commitment for upgrading Olympic facilities); $80 million in one-time capital grants to upgrade Rexall Place, Pengrowth Saddledome, Commonwealth Stadium, McMahon Stadium, Edmonton Northlands and Calgary Exhibition and Stampede; $41.7 million for the First Nations Development Fund; an additional $9.2 million to support the ministry's funds and agencies; $3.4 million for the Alberta Film Development Program; and $0.7 million for Bingo Associations. These increases were partially offset by decreased revenues of $35 million for the Alberta 2005 Centennial Initiative and $6.1 million for the Horse Racing Breeding and Renewal Program.

Transfers from the Government of Canada were $2.2 million, primarily to further the goals of the Historic Places Initiative and to promote the official languages through the Canada-Alberta Agreement on French Language Services. This represents a decrease of $0.8 million from the prior year, primarily related to additional one-time funding provided in 2006-07 for francophone-related initiatives and the acquisition of the Earl of Southesk collection of Aboriginal artifacts.

The Ministry's funds and agencies generated $2.4 million in investment income, which represents an increase of $0.3 million in interest earnings over the prior year. Premiums, fees and licences generated $12 million and include admission, camping and film classification fees. The $1.3 million increase from the prior year is primarily related to increased revenues from camping and other fees at provincial parks.

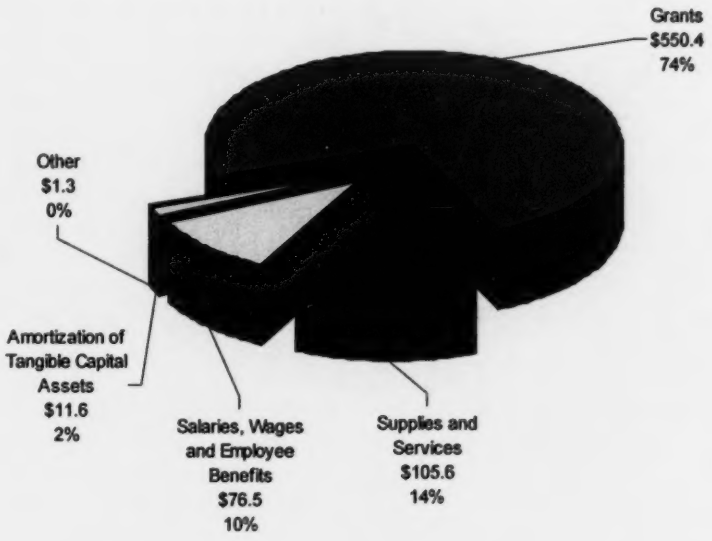
Other revenue totals $18.3 million and included revenue from donations, contributions in kind, sales, refunds of expenses and other miscellaneous revenues. This revenue reflected an increase of $3.9 million from the prior year, primarily due to increased donations.

	2008		2007
	Budget	Actual	Actual
Internal Government Transfers	$ 556.9	$ 548.9	$ 275.0
Transfers from the Government of Canada	1.5	2.2	3.0
Investment Income	1.9	2.4	2.1
Premiums, Fees and Licences	10.3	12.0	10.7
Other Revenue	14.3	18.3	14.4
Total Revenues	$ 584.9	$ 583.8	$ 305.2

Expenses

OPERATING EXPENSE BY OBJECT
(millions of dollars)

Operating expense by object - $745.4 million



The Ministry's largest operating expense was grants, where 74 per cent of the budget is directed. Approximately $550.4 million was awarded in 2007-08 to support individuals, organizations and communities. Expenditures for salaries, wages and employee benefits totalled $76.5 million and were primarily for staffing parks and protected areas and heritage facilities. The remainder of the Ministry's expenses were for supplies and services ($105.6 million), amortization of tangible capital assets ($11.6 million), and other expenses ($1.3 million).

CAPITAL INVESTMENT

In addition to the operating expenses identified in earlier sections, the Ministry also made a capital investment of $47 million primarily related to capital maintenance and renewal of parks infrastructure. As well, a further $6.8 million was spent on equipment purchases primarily for exhibits in various historic sites, parks, information technology and general equipment purchases. Further financial information can be found in the Results Analysis section of this report.

Message from the Deputy Ministers

The 2007-08 fiscal year was a busy and productive year for the Ministry of Tourism, Parks, Recreation and Culture. Through the continued effort and dedication from staff, the Ministry took significant steps toward its goal of creating safe, inclusive communities and improving Albertans' quality of life.

The 75th anniversary of provincial parks in Alberta was celebrated by thousands of Albertans at numerous events across the province such as Parks Day, the opening ceremonies for new visitor centres at William A. Switzer and Writing-on-Stone provincial parks and the Picnic in the Park event at the Alberta Legislature. In addition to these events, over 350,000 participants enjoyed interpretive and education programs, interpretive exhibits and park visitor centres in 2007-08.

We have capitalized on new opportunities to promote Alberta as a world-class tourist destination. Travel Alberta continues to drive consumer awareness programs in regional markets in Alberta, British Columbia and Saskatchewan to increase visitation and expenditures in our province. More resources are being provided to support the development of rural and Aboriginal tourism across Alberta, and our work with industry and air carriers to improve air access to our province has resulted in new and expanded flights to Alberta from New York, London, Frankfurt and Mexico City.

In the Oscar-nominated film, The Assassination of Jesse James by the Coward Robert Ford, we saw not just our province's beautiful landscapes showcased, but also the talented crews and hard-working members of Alberta's film industry. In 2007-08, more than $17 million in funding was approved for 65 different film and television projects.

Recognizing that our museums and historic sites connect us to Alberta's past, a number of improvements were made to several of our heritage exhibits and programs, including 21,000 square feet of new exhibits at the Royal Tyrrell Museum.

Lottery-funded community investment programs provide funds and resources that greatly benefit many communities across our province. Our ministry's Major Community Facilities Grant Program was launched to help communities plan, upgrade and develop large community-use facilities. In 2007-08, 87 grants totalling $140 million have been approved.

About two-thirds of our population give their time to our province's non-profit and voluntary sector. The Wild Rose Foundation's Quarterly Grants Program and the Youth Initiatives and Voluntary Sector Advancement Grant Programs supported more than 133 non-profit organizations with approximately $5.6 million in funding. These funds assist non-profit and voluntary organizations in becoming more sustainable.

Being physically active is important to Albertans' health and well-being. In addition to our work to further Alberta's Active Living Strategy, we worked on an innovative strategy with the Indigenous Sport Council of Alberta to develop a program to support Métis and First Nations recreation directors, coaches and teachers. Approximately $1.5 million was also provided to support 37 provincial sport and recreation associations through the launch of the Association Support Grant Program.

A new website was launched for the Alberta Human Rights and Citizenship Commission with information about human rights law in Alberta and the Commission's services and programs. Through the Commission, the Ministry was also actively involved in establishing the Coalition of Municipalities Against Racism and Discrimination to support collaborative efforts between government, municipalities and other partners to combat racism and discrimination.

Originally Signed by
Lois Hawkins
Deputy Minister of Culture and Community Spirit
September 8, 2008

Originally Signed by
Bill Werry
Deputy Minister of Tourism, Parks and Recreation
September 8, 2008

Report of the Auditor General on the Results of Applying Specified Auditing Procedures to Performance Measures

To the Members of the Legislative Assembly

Management is responsible for the integrity and objectivity of the performance results included in the *Ministry of Tourism, Parks, Recreation and Culture's 2007–2008 Annual Report.* My responsibility is to carry out the following specified auditing procedures on performance measures in the annual report. I verified:

Completeness

1. Performance measures and targets matched those included in Budget 2007. Actual results are presented for all performance measures.

Reliability

2. Information in reports from external organizations, such as Statistics Canada, matched information that the Ministry used to calculate the actual results.

3. Information in reports that originated in the Ministry matched information that the Ministry used to calculate the actual results. In addition, I tested the processes the Ministry used to compile the results.

Comparability and Understandability

4. Actual results are presented clearly and consistently with the stated methodology and are presented on the same basis as targets and prior years' information.

I found no exceptions when I performed these procedures.

As my examination was limited to these procedures, I do not express an opinion on whether the set of measures is relevant and sufficient to assess the performance of the Ministry in achieving its goals.

Originally Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
August 11, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Strategic Priorities

1. Infrastructure Renewal

The Ministry provided $57.6 million for parks infrastructure, including upgrades to park water and sewage systems and other capital maintenance and renewal projects in Alberta's network of provincial parks and protected areas. Provincial park water treatment systems were upgraded at Pigeon Lake, Park Lake, Garner Lake, Chain Lakes and Cypress Hills provincial parks and at several sites in Kananaskis Country. Repairs to trails and bridges were also completed at Fish Creek Provincial Park due to severe damage caused by flooding in the summer of 2005.

One-time capital grants totalling $80 million were provided to upgrade Rexall Place, Pengrowth Saddledome, Commonwealth Stadium, McMahon Stadium, Edmonton Northlands and Calgary Exhibition and Stampede. The Calgary Olympic Development Association was provided with $40 million to assist with refurbishing the facilities at Canada Olympic Park and developing the new Centre of Sport Excellence. This is the first instalment of the government's $69 million commitment over three years.

Eighty seven grants totalling $140 million from the Major Community Facilities Grant Program were approved to help municipalities and non-profit organizations build, purchase, repair, upgrade, renovate or improve major community public-use facilities.

2. Building a Culturally Vibrant Province

The Ministry announced the new cultural policy for Alberta – The Spirit of Alberta. The policy provides a framework for decision-making related to the support, growth and development of culture in Alberta. The new policy will be used to develop and evaluate new programs aimed at strengthening Alberta's cultural community and ensuring Alberta's cultural legacy is protected, preserved and enhanced for future generations.

In support of active living for Albertans, the Ministry provided funding for a walking resource for rural seniors, healthy eating initiatives, fitness leadership in public high schools and other school projects that promote active, healthy living for young Albertans. The Ministry also worked with the Indigenous Sport Council of Alberta to develop a program to support Métis and First Nations recreation directors, coaches, teachers and other community sport leaders to improve and expand sport and recreation activities for Aboriginal youth.

Increased funding provided through the Canada-Alberta Agreement on French Language Services benefited francophone community groups for initiatives in support of justice, health, early childhood development, immigration, arts and culture, heritage preservation, youth and sports and economic development.

3. Community Spirit Program and Fund

Support was increased for Alberta charities and non-profit organizations through the creation and announcement of the donor-driven Community Spirit Donation Grant Program, which will help increase private charitable donations in the province and complements the $80 million enhanced charitable tax credit announced in 2007.

4. Inclusive Communities

The Ministry worked collaboratively with municipalities and other partners to combat racism and discrimination and build welcoming and inclusive communities through involvement with the Coalition of Municipalities Against Racism and Discrimination. The Ministry also improved access to information on preventing discrimination and building inclusive workplaces and communities through the launch of a new website for the Alberta Human Rights and

Citizenship Commission. The new website provides Albertans with information about rights and responsibilities related to human rights law in Alberta and about the Commission's services and programs.

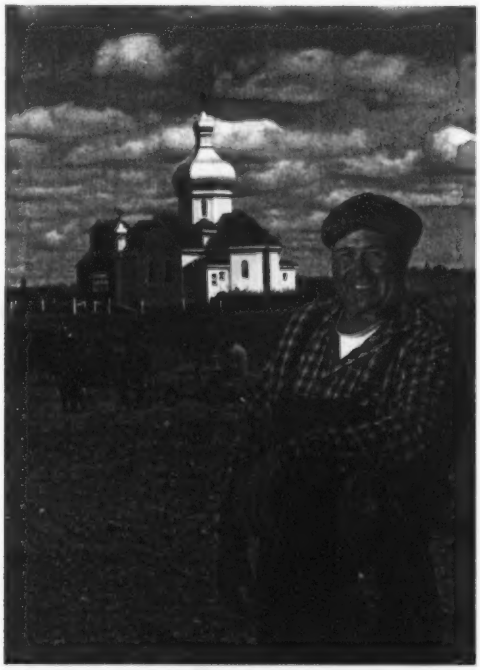
5. Provincial Land-use Framework

The Ministry participated in the development of a provincial Land-use Framework, which is a government-wide initiative led by the Ministry of Sustainable Resource Development that will set Alberta's vision for land-use over the next 20 years. The Framework will create certainty with respect to land-use in Alberta, provide direction for balancing environmental, economic and social perspectives and will help to sustain our natural resources and quality of life for the long term.

6. Tourism Development and Marketing

Efforts were moved forward to establish Travel Alberta, the tourism marketing organization of the province, as a legislated corporation. This will allow for closer ties with industry to create a stronger tourism marketing force for the province.

A consumer awareness program was developed for the regional markets of Alberta, British Columbia and Saskatchewan aimed at increasing visitation, length of stay and expenditures in Alberta. A dedicated marketing program for British Columbia was launched for the first time to generate awareness of Alberta's unique holiday experiences. In Alberta, emphasis was placed on targeting new Albertans and promoting festivals and events throughout the province. The Ministry also worked with industry and air carriers to improve air access and capacity to Alberta that resulted in announcements for new and expanded flights to Alberta from New York, London, Frankfurt and Mexico City. Support and assistance was also provided for several tourism opportunities in rural Alberta, including trail development and assistance to rural tourism operators for tourism development and promotion.



St. Vladimir's Ukrainian Greek Orthodox Church at the Ukrainian Cultural Heritage Village.

Core Businesses, Goals, Strategies and Performance Measures

Operating Expense By Core Business (millions of dollars)

This section compares planned to actual results in terms of both financial and business performance. The following table outlines actual expenditures incurred in comparison to budgeted resources for achieving the objectives of each core business. Financial results for each of the Ministry's core businesses are also presented by goal and linked to the Ministry's success in achieving the related strategies and performance targets.

	2008		2007
	Budget	Actual	Actual
Manage Alberta's provincial parks and protected areas and promote recreational and sport opportunities	$ 278.5	$ 292.9	$ 101.0
Facilitate tourism marketing, development and film investment	79.9	79.5	79.0
Promote Alberta's rich culture, including its arts and heritage	390.8	366.0	267.8
Protect human rights, promote diversity, fairness and access, and support the inclusion of all Albertans	7.1	7.0	6.3
Total Expense by Core Business	$ 756.3	$ 745.4	$ 454.1

Expense by Function (millions of dollars)

Expense by function identifies the principal purpose for which an expense is incurred rather than the activity involved. This basis of reporting is used for inter-provincial comparisons and for determining federal funding eligibility.

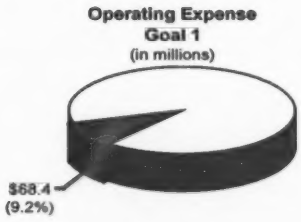
The function "agriculture, resource management, and economic development" includes expenses related to the development and promotion of agriculture and other sectors of the economy, such as tourism promotion and film development. The function "protection of persons and property" includes expenses for services provided specifically to ensure public interest objectives are achieved, such as human rights. The function "recreation and culture" includes expenses incurred in the delivery of programs and services to promote leisure activities.

	2008		2007
	Budget	Actual	Actual
Agriculture, Resource Management, and Economic Development	$ 235.9	$ 231.2	$ 164.8
Protection of Persons and Property	7.1	7.0	6.3
Recreation and Culture	513.3	507.2	283.0
Total Expense by Function	$ 756.3	$ 745.4	$ 454.1

Core Business 1

Manage Alberta's provincial parks and protected areas and promote recreational and sport opportunities

In 2007-08, 39.3 per cent of the Ministry's operating expenses related to core business one. Through this core business, the Ministry helps to preserve Alberta's natural heritage and promote active, healthy lifestyles for Albertans. In 2007-08, there were increased expenses of $191.9 million, primarily related to funding for sport and recreation facilities under the Major Community Facilities Grant Program; $40 million to the Calgary Olympic Development Association (representing the first instalment of the government's three-year $69 million commitment for upgrading Olympic facilities); one-time assistance of $50 million for capital upgrades to Rexall Place, Pengrowth Saddledome, Commonwealth Stadium and McMahon Stadium; $11.6 million for parks; and $3 million to support the Alberta Sport, Recreation, Parks and Wildlife Foundation.



Goal 1 - Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism consumed 9.2% ($68.4 million) of the Ministry's 2007-08 operating expense.

Goal 1

Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism

Overview

The Ministry supports this goal on an ongoing basis by:

- Managing Alberta's provincial parks and protected areas, which enhance Albertans' quality of life and the overall environmental quality of the province.
- Preserving the province's natural heritage – the natural landscapes and features, ecosystems and ecological processes, biological diversity and the related cultural attributes that those landscapes and features include – and biodiversity by protecting more than 27,000 square kilometres of the province as a legacy for future generations.
- Providing opportunities for nature-based outdoor recreation, education and tourism.
- Promoting lifelong learning and stewardship through an emphasis on interpretation and environmental education that fosters an appreciation and understanding of Alberta's natural heritage and conservation.
- Operating the province's biodiversity database, the Alberta Natural Heritage Information Centre, which generates knowledge regarding the province's natural heritage and biodiversity and supports land use decisions.
- Keeping Alberta's provincial parks and recreation areas safe and enjoyable.
- Providing opportunities for volunteer involvement to enhance services and research.

- Selecting private sector contractors to operate facilities and provide services in designated parks, and monitoring their performance.
- Managing land and facilities donated to the Alberta Sport, Recreation, Parks and Wildlife Foundation.

Achievements

STRATEGY 1.1

Develop a comprehensive plan for provincial parks and recreation areas to accommodate population growth and improve quality of life opportunities.

In response to the Premier's mandate letter, the Ministry began developing a strategic plan to ensure Alberta's provincial parks and recreation areas remain protected yet accessible to Alberta's growing population. A needs assessment was completed. Initial concepts were reviewed through consultations with First Nations and Métis, selected stakeholders, other ministries and Members of the Legislative Assembly.

STRATEGY 1.2

Repair, upgrade and sustain facilities and infrastructure in Alberta's provincial parks and major recreation areas to ensure public health, safety and enjoyment, including the provision of a safe and secure drinking water supply as part of the Water for Life strategy.

The Ministry provided $57.6 million for parks infrastructure that included upgrades to park water and sewage systems and other capital maintenance and renewal projects in provincial parks and recreation areas. Improvements and upgrades include: water system upgrades at Elbow River, Little Elbow River and McLean Creek provincial recreation areas, Peter Lougheed Provincial Park and elsewhere in Kananaskis Country; sewer system upgrades at Elbow River Provincial Recreation Area; shower building upgrades at Tillebrook and Miquelon Lake provincial parks; campground upgrades at Cross Lake, Whitney Lakes, Moose Lake, Little Bow, Dunvegan, Queen Elizabeth and Young's Point provincial parks and Franchere Bay Provincial Recreation Area; parking lot paving at Wabamun Lake Provincial Park and Lundbreck Falls Provincial Recreation Area; paving of the day-use and boat launch parking areas at Kinbrook Island Provincial Park; and paving of trails in the Evan Thomas Provincial Recreation Area. Water treatment systems were also upgraded at Pigeon Lake, Park Lake, Garner Lake, Chain Lakes and Cypress Hills provincial parks and at several sites in Kananaskis Country.

DID YOU KNOW?

Cypress Hills has been a significant ancient human inhabitation site in North America for more than 7,000 years.

Writing-on-Stone Provincial Park received many upgrades including the opening of a new visitor information centre, re-drilling of a number of water wells and the replacement of some of the staff accommodations. Flood repairs were completed at Fish Creek Provincial Park, where over half of the pathways, trails and bridges were destroyed in 2005.

STRATEGY 1.3

Increase public awareness and appreciation of Alberta's provincial parks and protected areas and their contribution to the economy and quality of life through innovative education, interpretation, marketing and public information services.

Over 350,000 participants enjoyed interpretive and education programs, interpretive exhibits and park visitor centres in 2007-08. This included community outreach programs in Edmonton, Calgary, Medicine Hat, Canmore, Slave Lake and Grande Prairie. Four virtual video-conferences on migratory birds and dinosaurs were presented to over 500 students in classrooms across Alberta and North America.

Enhancements were made to www.albertaparks.ca to improve the trip planning information available to the public. Alberta's parks also had a significant increase in positive media promotions through work by Travel Alberta as well as through initiatives like the Parks' 75th Anniversary events and the Robert Bateman special edition prints.

STRATEGY 1.4

Complete management plans for priority parks and protected areas to provide day-to-day and long-term guidance in decision-making for these areas.

Management plans were initiated for Bragg Creek, Saskatoon Island, O'Brien, Young's Point and Williamson provincial parks; Demmit, Big Mountain Creek and Musreau Lake provincial recreation areas; and Saskatoon Mountain, Kleskun Hill and Sturgeon Lake natural areas. A management plan for 51 provincial recreation areas in Kananaskis Country was also initiated. Draft management plans were completed for public review for Cypress Hills Provincial Park and for parks in the Sheep River Valley. Development of the management plan for Caribou Mountains Wildland Provincial Park continued.

STRATEGY 1.5

Participate in the development of a provincial Land-use Framework to address conflicts over competing use of land and provide a vision for an integrated sustainable land use approach that balances economic, environmental and social concerns.

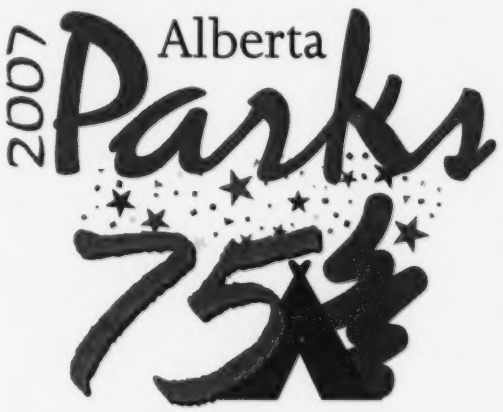
The Ministry participated in the development of a provincial Land-use Framework, which is a government-wide initiative led by the Ministry of Sustainable Resource Development that will set Alberta's vision for land-use over the next 20 years. The Framework will create certainty with respect to land-use in Alberta, provide direction for balancing environmental, economic and social perspectives and will help to sustain our natural resources and quality of life for the long term.

A series of focus group workshops were completed, followed by a broader public consultation and a series of multi-stakeholder working group meetings. A website (www.landuse.gov.ab.ca) was also launched to provide the public with additional information. Also, a workbook was made available (hard copy and online) to Albertans to gather input on a range of current land-use management issues, challenges and pressures facing both public and private lands in the province.

STRATEGY 1.6

Develop a research strategy to enhance scientific knowledge needed to support the preservation of Alberta's natural heritage and management of Alberta's provincial parks and protected areas.

Work began on developing a research strategy to set consistent direction for managing and undertaking scientific activities. The strategy will facilitate scientific research and ultimately provide for the incorporation of scientific findings into the day-to-day management of provincial parks and protected areas. The research strategy was conceived at a series of workshops held by the Ministry in 2006 that included researchers from Alberta universities and other government ministries. A broad spectrum of scientific fields were represented at these workshops, including the natural, social and cultural sciences.



STRATEGY 1.7

Commemorate the 75th anniversary of Alberta's provincial parks through hosting special events and activities across the province.

The 75th anniversary of Alberta's provincial parks was celebrated by thousands of Albertans at numerous events across the province such as Parks Day, Saskatoon Island's Swan Festival, the annual Song Bird Festival at Lesser Slave Lake Provincial Park, opening ceremonies for new visitor centres at William A. Switzer and Writing-on-Stone provincial parks, the Picnic in the Park event at the Alberta Legislature and the Travel Alberta Industry Conference. Alberta Parks and the 75th anniversary was featured in a number of publications including the Ministry's Breathtaking Moments travel guide, Travel Alberta's Hot Holidays publication and Sun Media's Spirit of Alberta. These publications were distributed across Western Canada.

As part of the celebration, commemorative 75th anniversary Robert Bateman special edition prints depicting some of Alberta's wildlife were made available for purchase. The set of four prints featured trumpeter swans at Saskatoon Island Provincial Park, a grizzly bear at Rock Lake-Solomon Creek Wildland Provincial Park, woodland caribou at Chinchaga Wildland Provincial Park, and a prairie falcon at Writing-on-Stone Provincial Park.

INTERESTING FACT

Writing-on-Stone Provincial Park has the highest density of rock art anywhere in the plains of North America. Blackfoot artists created the majority of the rock art in this area.

INTERESTING FACT

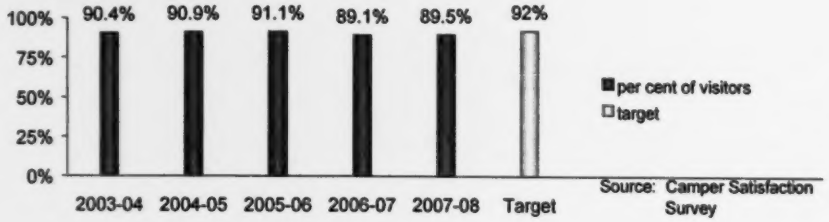
Caribou Mountains Wildland Provincial Park is the largest provincial park in Alberta at over 5,900 km², larger than Prince Edward Island.

Honourable Hector Goudreau, Councillor Linda Sloan, City of Edmonton, Honourable Norman L. Kwong, Lieutenant Governor of Alberta and his wife Mary cut the cake at the Picnic in the Park event at the Alberta Legislature. Picnic in the Park celebrated the 75th anniversary of Alberta's provincial parks and Canada's Parks Day 2007.

Performance Measure

MEASURE 1.A
Visitor satisfaction with experiences at provincial parks and recreation areas

Visitor satisfaction with experiences at provincial parks and recreation areas



Source: Camper Satisfaction Survey

Description

This measure indicates the overall satisfaction of visitors with services and facilities at Alberta's provincial parks and recreation areas.

Results

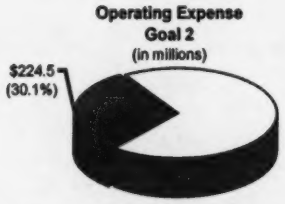
In 2007-08, 89.5 per cent of visitors were satisfied with experiences at Alberta's provincial parks and recreation areas.

Analysis

Visitor satisfaction with experiences at provincial parks and recreation areas remained high, but fell below the 92 per cent target. Results may have been impacted by extensive construction at many provincial parks to upgrade facilities during 2007-08. Satisfaction is also influenced by interactions with other visitors, programs offered during the visit, public awareness of facilities and services, services provided by contractors and park staff, and the age, condition and cleanliness of facilities. Alberta's provincial parks and recreation areas continue to attract over 8 million visits a year. The target for this measure was decreased to 91 per cent in the Ministry of Tourism, Parks and Recreation's 2008-11 Business Plan based on an average of results for the last three years, plus a one per cent stretch factor.

CLIENT FEEDBACK

"I would like to thank you and the staff of both Writing-on-Stone and Cypress Hills Provincial Parks. Their flexibility, knowledge and wonderful manner with the children made this trip a memorable one. The parents and students were in awe and many will be back to visit."
-School principal



Goal 2 - Albertans participate in sport and recreation and lead active lifestyles consumed 30.1% ($224.5 million) of the Ministry's 2007-08 operating expense.

Goal 2

Albertans participate in sport and recreation and lead active lifestyles

Overview

The Ministry supports this goal on an ongoing basis by:

- Promoting participation in sport, recreation and physical activity in communities, schools and workplaces.
- Working with local, provincial, national and international agencies to support athletic achievements.
- Supporting and facilitating involvement in sport at the international, interprovincial, provincial and community levels.
- Providing financial support to provincial sport and recreation associations, communities, community organizations and individuals.

Achievements

STRATEGY 2.1

Further recommendations in the renewed Alberta Active Living Strategy to encourage active, healthy lifestyles by developing and maintaining partnerships with communities and organizations and by supporting active living opportunities.

Over $1.6 million in funding was provided to 17 active living agencies through the Ministry's Alberta Sport, Recreation, Parks and Wildlife Foundation to support a coordinated provincial delivery system of programs and services. These programs are aimed at supporting physical activity in Alberta through fitness and lifestyle services, school community workshops, workplace resources and community outreach services. Additional projects were funded under the Active Living Program, including a walking resource for rural seniors, a walk and bike to school project, and an active living school audit tool.

INTERESTING FACT

Eighty-nine per cent of Albertans support the development of multi-use recreation trails in the province. (Survey of Albertans, 2008)

The Ministry of Tourism, Parks, Recreation and Culture partnered with 23 provincial sport and recreation associations and active living agencies to integrate the Live Outside The Box theme into their programs by promoting active living. The Ministry also partnered with provincial and federal agencies, communities and private businesses, and facilitated the delivery of the Alberta's Future Leaders Program to 11 Aboriginal communities. Opportunities were provided for youth to participate in more than 8,000 hours of summer sports and recreation programming as well as provincial leadership retreats and arts camps.

Tourism, Parks, Recreation and Culture partnered with the Ministry of Sustainable Resource Development, municipalities and stakeholders to take part in a project to develop a detailed map of trails in northeastern Alberta. The map shows trail locations for all-terrain vehicle riders, snowmobilers, hikers, skiers and other trail users, contains interpretive information in the region and provides contact information to help visitors. Through the Other Initiatives Program, the Ministry invested $1.2 million towards completing the province's 2,200-kilometre portion of the Trans Canada Trail. Also, nearly 260 Municipal Recreation/Tourism Areas grants across the province were approved. The $1.5 million in grants helped to ensure that outdoor public facilities are maintained and that communities are able to improve local amenities and encourage tourism.

STRATEGY 2.2

Address recommendations in the Alberta Sport Plan to support volunteer sport organizations, leadership development, athletic excellence, access to programs and safe recreation infrastructure.

Approximately $8.5 million in grants were provided to support sport and recreation opportunities in communities. Approximately $1.5 million was provided to 37 provincial sport and recreation associations under the Association Support Grant Program to increase their capacity to support sport and recreation opportunities by hiring staff to support their volunteers. Grants totalling over $660,000 were provided for more than 270 provincial and community projects related to sport and recreation programs, equipment, leadership development, athlete training and parks and wildlife research projects.

Participation in sport for under-represented groups (e.g. girls, women, Aboriginal people, persons with disabilities and those disadvantaged either financially or by location) was enhanced through a wide variety of grants and programs totalling nearly $1 million. Support was provided for associations and programs such as the Alberta Amputee Sports Association, the Wheelchair Curling Program and the Northern Coaching Initiative. The Ministry worked with the Indigenous Sport Council of Alberta to develop a program to support Métis and First Nations recreation directors, coaches, teachers and other community sport leaders throughout Alberta to improve and expand sport and recreation activities for Aboriginal youth.

INTERESTING FACT

Over 61,000 Albertans walked a combined total of 1,092,648.5 minutes at 320 registered events across the province for Winter Walk Day 2008.

Alberta Sport Development Centres located in Medicine Hat, Red Deer, Grande Prairie and Fort McMurray were created to form a network that provides enhanced and coordinated services to emerging athletes, their parents and coaches from across the province. Financial support was also provided to help train Alberta's coaches through the National Coaches Certification Program and the High Performance Coach Development Program. Additionally, the Ministry provided 96 Hosting Grants totalling over $490,000 to provincial sport and recreation associations and local clubs and organizations to host western Canadian, national and international events in Alberta.

Two of Alberta's medal-winning athletes at the 2007 Western Canada Summer Games.

Manage Alberta's provincial parks and protected areas and promote recreational and sport opportunities

STRATEGY 2.3

Encourage participation of Albertans in the 2010 Olympic Winter Games through supporting athletes, coaches, officials and facility development.

The Government of Alberta and the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games (VANOC) signed an accord that lays out Alberta's role leading up to and during the 2010 Winter Games in Vancouver-Whistler. The accord outlines Alberta's actions in three areas – sport, tourism and culture. Sport initiatives include providing Canadian athletes priority access to Olympic facilities in Alberta for training prior to 2010, providing support for hosting competitions prior to 2010, hosting foreign team training, supporting volunteer involvement, participating in the 2010 Torch Relay, promoting Alberta's future Olympians and Paralympians, and supporting high performance athlete development and legacy planning.

The Ministry provided $40 million to the Calgary Olympic Development Association's project to refurbish the 1988 Olympic facilities at Canada Olympic Park and to develop the new Centre of Sport Excellence. Work completed includes slope stabilization of the ski jumping bowl, creation of new world class freestyle and snowboard facilities and the design, regulatory approvals and master planning for all remaining project elements. An additional $2.5 million in funding was approved in 2007-08 to finalize the upgrades at the Canmore Nordic Centre.

STRATEGY 2.4

Further programs and services aimed at achieving the goal of federal/provincial/territorial ministers responsible for sport, physical activity and recreation to increase physical activity levels in Alberta by 10 per cent by 2010.

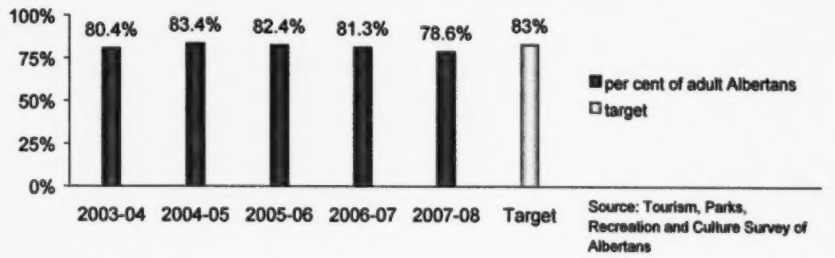
Through a collaborative approach for the promotion of healthy living, a memorandum of understanding with the Public Health Agency of the Canadian government and the Ministry of Health and Wellness, the Ministry provided $243,000 in funding to seven projects for the promotion of physical activity at a provincial and community level. Projects were selected based on the priorities of the renewed Alberta Active Living Strategy.

The Alberta men's rugby team captured the silver medal at the 2007 Western Canada Summer Games.

Performance Measures

MEASURE 2.A
Participation in sport and recreational activities by adult Albertans

Participation in sport and recreational activities by adult Albertans



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure indicates the percentage of adult Albertans who participate in sport and recreational activities. Respondents were asked if they had participated in a recreational activity such as walking, bicycling, skiing, golfing, skating, swimming or amateur sports in the past year.

DID YOU KNOW?

Twenty-six per cent of Albertans indicated that they do regular vigorous activity, 30 per cent said they do moderate activity, 20 per cent indicated that they engage in light activity and 17 per cent said they do less than light activity. (Survey of Albertans, 2008)

Results

In 2007-08, 78.6 per cent of adult Albertans participated in sport and recreational activities.

Analysis

The percentage of adult Albertans who participated in sport and recreational activities was 2.7 per cent lower than the previous year and fell below the Ministry's target. Busier lifestyles due to Alberta's economic boom may have contributed to lower results. Other factors such as lifestyle choices, disposable income, demographic changes and admission fees to recreational facilities may have affected participation rates. The Ministry's continued emphasis on active living strategies and research regarding the positive results that active living has on overall health and wellness may increase participation in sport and recreation over the next few years.

Core Business 2

Facilitate tourism marketing, development and film investment

In 2007-08, 10.7 per cent of the Ministry's operating expenses related to core business two. This core business focuses on marketing Alberta as a tourist destination and encourages growth in the tourism and film production industries. There was a net increase in expenses of $0.5 million in 2007-08. This was primarily related to an additional $8.9 million to enhance tourism marketing and development, which was offset by decreased funding for the Alberta Film Development Program. In 2006-07, the program received additional one-time funding of $12.5 million to address the backlog of approved grants for completed projects carried over from 2005-06. In 2007-08, the Alberta Film Development Program received an increase of $3.4 million in base funding.

Goal 3 - Increased growth and expansion of marketable tourism products consumed 0.8% ($6.0 million) of the Ministry's 2007-08 operating expense.

DID YOU KNOW?

TravelAlberta.com is Alberta's primary consumer information and marketing tool, servicing all designated markets worldwide.

Goal 3

Increased growth and expansion of marketable tourism products

Overview

The Ministry supports this goal on an ongoing basis by:

- Facilitating the development of tourism products and the tourism industry.
- Working with all levels of government and industry stakeholders to increase awareness of the economic significance of tourism to provincial and local economies.
- Providing advisory services, expertise and information to existing tourism operators, start-up operations and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets.
- Undertaking research, representing tourism industry interests in policy and planning initiatives, and providing information to industry that helps to position new and enhanced tourism products in Alberta.

Achievements

STRATEGY 3.1

Work with industry and stakeholders to reduce impediments to tourism growth and ensure a policy and regulatory environment that is supportive of tourism development.

The Ministry provided over $235,000 in one-time funding to facilitate tourism operator involvement in the provincial Tourism Highway Signage Program. The Program helped tourism industry operators obtain the signage needed for travellers to locate tourism attractions and services.

Tourism sector interests were also represented by the Ministry during participation on cross-ministry initiatives such as the Land-use Framework and the Integrated Land Management review that are designed to address broad regulatory and policy issues.

STRATEGY 3.2

Investigate opportunities for private sector tourism business development in conjunction with provincial parks/recreation areas and historical sites that are compatible with the size and management intent of the site or facility.

The Ministry completed several initiatives to enhance visitor experiences in provincial parks and historic sites. Accomplishments included working with the Alberta Museums Association to develop visitor experience assessment tools for museums and helping provincial parks and national and provincial historic sites determine product characteristics that correspond to tourism industry requirements. A report on approaches to tourism development that considers protected area values was also completed to assess the opportunities for private-sector tourism developments adjacent to provincial parks and recreation areas.

STRATEGY 3.3

Facilitate and attract investor/entrepreneur interest and investment in Alberta's tourism industry.

The Ministry hosted the third annual Tourism Investment Symposium with over 100 participants attending the event. The symposium helped to promote market-ready tourism development opportunities such as hotels, resorts, golf courses and marinas to investors, developers and hotel franchisers. A number of tourism projects were profiled for investment by 12 participating Alberta communities.

The Ministry website was enhanced to promote tourism investment opportunities across the province and to provide information to potential investors. Content includes an overview of investment opportunities along with community profiles, existing attractions and tourism statistics.

DID YOU KNOW?

Travel Alberta's "Ask An Expert" feature on www.industry.travelalberta.com enables you to connect with individuals responsible for specific areas of expertise within Travel Alberta and other travel-related organizations.

The Ministry also collaborated with the Ministry of Infrastructure and Transportation on a Call for Proposals seeking private sector tourism redevelopment of the Blue Lake Centre in William A. Switzer Provincial Park.

STRATEGY 3.4

Support the expansion of the tourism industry through development of new and enhanced destinations and products particularly in rural areas (including the Canadian Badlands, Tracking Alberta Dinosaurs, heritage tourism, experience-based tourism, sport tourism, learning/enrichment tourism, Aboriginal tourism and film tourism).

The Ministry collaborated with Canadian Badlands Ltd., a not-for-profit company formed to develop and promote southeastern Alberta as a tourism destination, to expand membership by 16 shareholders to a total of 50 municipalities. The Ministry also developed five new experience-oriented touring routes to encourage travel throughout the Badlands region. In addition, research was conducted on the response of western Canadian markets to Canadian Badlands product opportunities, and potential tourism development investment opportunities in the region were identified.

Support and assistance was provided to several tourism opportunities in rural Alberta, including the Cowboy Trail that extends along Highway 22 from Mayerthorpe to Lundbreck, the Iron Horse Trail between Smoky Lake and the Saskatchewan border and tourism development planning in Brazeau County and Clearwater County. Assistance was also provided through the Growing Rural Tourism Conference to educate rural tourism operators about tourism development and promotion.

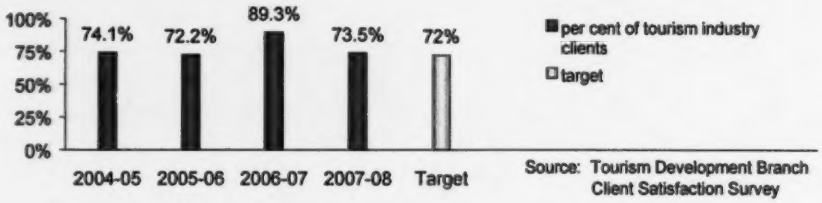
The Aboriginal Tourism Advisory Council was renewed with a focus on opportunities associated with Aboriginal tourism products and the needs of Aboriginal tourism entrepreneurs. The Ministry provided support and assistance for Aboriginal tourism opportunities, including campground development by the Métis Nation at Content Bridge on the Red Deer River and Aboriginal product development in Cypress Hills Interprovincial Park. The Ministry also presented information to raise awareness within Aboriginal communities of the importance of tourism as an economic development tool.

Performance Measure

MEASURE 3.A

Per cent of tourism industry clients satisfied with services related to tourism development

Per cent of tourism industry clients satisfied with services related to tourism development



Source: Tourism Development Branch Client Satisfaction Survey

Description

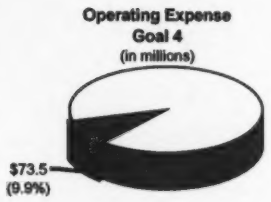
This measure indicates the per cent of the public and private sector tourism industry clients who had contact with the Tourism Development Branch in a particular year and expressed satisfaction with the Branch's services.

Results

In 2007-08, 73.5 per cent of tourism industry clients were satisfied with services related to tourism development.

Analysis

Results decreased from the previous year, but were consistent with past results and exceeded the Ministry's target. Satisfaction is influenced by several factors, including the frequency of client contact with the branch and their varying needs, preferences and expectations. The target for this measure was increased to 80 per cent in the Ministry of Tourism, Parks and Recreation's 2008-11 Business Plan based on an average of results for the last three years, plus a one per cent stretch factor.



Goal 4 - Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production consumed 9.9% ($73.5 million) of the Ministry's 2007-08 operating expense.

Goal 4

Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production

Overview

The Ministry supports this goal on an ongoing basis by:

- Developing and implementing marketing programs that heighten awareness of Alberta as an attractive tourism destination.
- Expanding the marketing capacity of Alberta industry operators by collecting and disseminating tourism data and market intelligence to the tourism industry.
- Influencing travel behaviour through information dissemination and travel counselling through the Travel Alberta Contact Centre and visitor information centres, community visitor information centres, and through Travel Alberta websites.
- Supporting growth, sustainability and investment in the Alberta film and television industry.

Achievements

STRATEGY 4.1

Develop and partner domestic and international marketing programs for Alberta through Travel Alberta that support the Strategic Tourism Marketing Plan, which outlines both domestic and international target markets and strategies to increase visitation, length of stay and expenditures in all regions of Alberta.

More than $82 million worth of media coverage was generated by the Ministry in regional, national and international markets, raising awareness of Alberta as a must-see tourism destination. The Ministry also worked closely with the tourism industry and air carriers to improve air access and capacity to Alberta that resulted in announcements for new and expanded international flights to Alberta from New York, London, Frankfurt and Mexico City.

The Ministry developed a consumer awareness program for the regional markets of Alberta, British Columbia and Saskatchewan aimed at increasing visitation, length of stay and expenditures in Alberta. A dedicated marketing program for British Columbia was launched for the first time to generate awareness of Alberta's unique holiday experiences. In Alberta, emphasis was placed on targeting new Albertans and promoting festivals and events throughout the province.

STRATEGY 4.2

Deliver tourism marketing support services to influence travel behaviour through:

- Updating and repositioning of the Travel Alberta visitor information centres.

Themed displays were developed in partnership with local steering committees and installed at the Travel Alberta visitor information centres in Lloydminster, Grande Prairie, Crowsnest Pass, Hinton and Field, British Columbia. The displays provide information to visitors on regional attractions and activities to encourage increased travel and extended stays in rural Alberta.

In cooperation with the Ministry of Infrastructure and Transportation, detailed design work for the development of enhanced visitor services was undertaken for the Canmore and Field Travel Alberta visitor information centres. This cooperation extended to completing renovations to the West Glacier, Montana and Crowsnest Pass Travel Alberta visitor information centres.

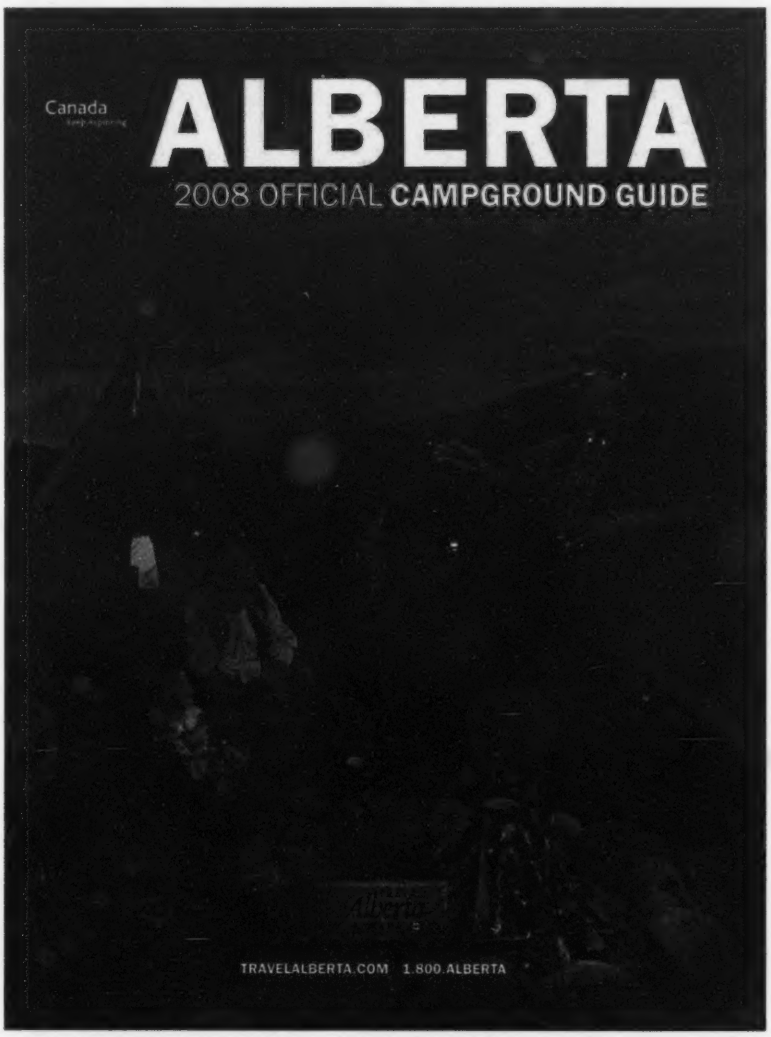
• Enhancement of the Tourism Information System to better support the Travel Alberta Contact Centre, visitor information centres, websites and publications.

A request for proposals process was conducted for the redevelopment of components of the Tourism Information System, the provincial database of tourism attractions, activities and events. A consultant was selected to undertake the redevelopment, which will be completed in 2008-09.

In cooperation with tourism operators and organizations, the product listings in the Tourism Information System were updated for the spring/summer and fall/winter seasons to ensure that consumers and travel counsellors had access to accurate and up-to-date tourism information on TravelAlberta.com.

• Continued improvements to support effective, customer-focused and user-friendly Travel Alberta Websites.

TravelAlberta.com was moved to a new electronic platform to facilitate website enhancements. As part of these enhancements, Alberta Hotel and Lodging Association accommodation listings were integrated into the new platform, which includes a listing of campgrounds throughout Alberta. New partnerships were also formed to look at adding more content to further enrich the Travel Alberta websites.



STRATEGY 4.3

Undertake strategic tourism research to assist industry decision making and provide other services, such as the Photo and Video Library, to the tourism industry.

Research led to the completion of five activity profile reports based on the Canadian Travel Activities and Motivation Survey (TAMS), and four activity profile reports based on the United States TAMS. The activity reports identify potential markets that have a higher than average prospect of generating leisure tourists to Alberta. A comprehensive study on the market potential for Dutch travellers to visit Alberta was completed. The Ministry also partnered with the Canadian Tourism Commission and other provincial tourism agencies to complete market potential studies for the United Kingdom, France and Germany.

STRATEGY 4.4

Market Alberta's products, expertise, locations and financial incentives to the local, national and international motion picture industry.

The Alberta Film Advisory Council was renewed to advise the government on the priorities of Alberta's film and television industry and to support and assist Alberta Film in implementing these priorities. Alberta Film was represented at six major industry events worldwide, including the Berlin Film Festival. In addition, Alberta Film secured the fourth season of the mini-series, The Valley of the Wild Roses.

DID YOU KNOW?

Most (57%) Albertans were aware of a motion picture or television program that was produced in Alberta within the last two years. (Survey of Albertans, 2008)

The Alberta Film Commission continued to market and promote the province as an attractive location for film and television production. The two largest film projects undertaken were season one of the CBC series Heartland and the Canadian World War I film, Passchendaele. The Ministry also played a pivotal role in securing a deal between Lionsgate Entertainment Incorporated and the City of Edmonton on the NBC series Fear Itself.

STRATEGY 4.5

Facilitate increased motion picture industry capacity in Alberta to support sustained industry development.

Alberta was marketed as an attractive place to produce films at events such as the Banff World Television Festival and a film and video summer school for youth. Special interim funding was also provided to support two long-term television series pilot projects, which have further developed Alberta's capacity and expertise in sustaining such projects in the future.

STRATEGY 4.6

Provide comprehensive location and production services that help attract film and television production to Alberta.

Over 100 locations packages were provided for potential film, television, commercial and travel productions. A new Alberta Film website (www.albertafilm.ca) was launched in 2008 and includes a database containing over 14,000 images of Alberta. It has received positive feedback from the industry. Funding was provided for site location services to local and foreign producers and film-friendly initiatives that educate the general public and local businesses on the economic value of the film and television industry in their community.

STRATEGY 4.7

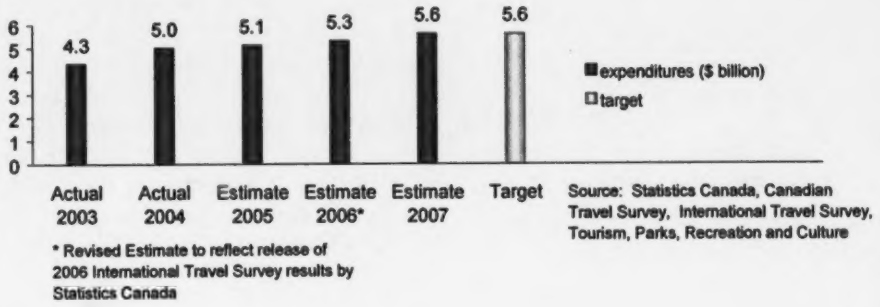
Support Alberta's film production industry and competitiveness in motion picture production and investment by delivering the Alberta Film Development Program.

The Ministry approved funding of more than $17 million to 65 separate film and television projects produced in Alberta. The Alberta Film Development Program is a provincial incentive program under which film and television productions can apply for a percentage rebate of their filming costs in Alberta. Projects supported include television series such as Raven Tales and The Thirsty Traveler and the feature films, Walk All Over Me and The Assassination of Jesse James by the Coward Robert Ford.

Performance Measures

MEASURE 4.A

Total tourism expenditures ($ billion)



Description

This measure reflects the annual value of all tourism-related expenditures in Alberta. This includes expenditures made in Alberta by visitors from overseas, the United States, other Canadian provinces and residents of Alberta. Actual results are based on the year-end data of Statistics Canada's Canadian and International travel surveys and are not usually available until August of the following year.

Results

The estimated total tourism expenditures in Alberta for 2007 is $5.6 billion.

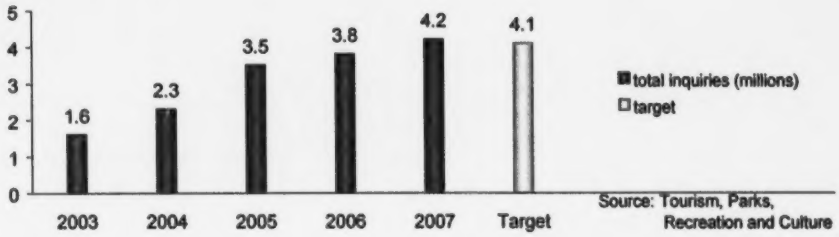
Analysis

Total tourism expenditures increased by an estimated $1.3 billion since 2003 and met the Ministry's target. A booming economy and increasing visitation to the province may have contributed to the results. Resident visits within Alberta generate almost half of the total tourism expenditures in the province. Other possible influences on results include the disposable income people have to spend on travel; awareness of the province; impacts of world events such as war, terrorism and disease; increased competition from other tourism destinations; and the implementation of new security procedures at border crossings. There were no major external influences impacting results in 2004 or estimates for 2005, 2006 and 2007. This measure's wording was revised to: "Total tourism expenditures in Alberta" in Tourism, Parks and Recreation's 2008-11 Business Plan and the target was increased to $5.9 billion based on previous results and estimates.

MEASURE 4.B

Effectiveness of Tourism Marketing: Total inquiries to Travel Alberta (million)

Total inquiries to Travel Alberta (million)



Description

This measure indicates the total estimated inquiries to Travel Alberta (in millions), including visits to Travel Alberta websites and inquiries to the Travel Alberta Contact Centre through phone calls, e-mails, web orders for publications, faxes and mail.

Results

In 2007, there were 4.2 million inquiries to Travel Alberta.

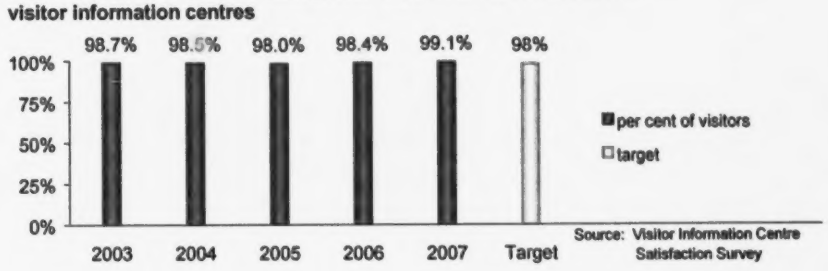
Analysis

Results for this measure have steadily increased over the last five years and exceeded the Ministry's target. External factors influencing results could include economic and tourism trends, marketing methods and campaigns and unexpected events that could impact tourism, such as 9/11 and SARS. External factors can influence consumers' desire to travel to and within Alberta, resulting in changes to the number of inquires to the Contact Centre and the number of visits to Travel Alberta websites. This measure was removed from Tourism, Parks and Recreation's 2008-11 Business Plan; however, the information will continue to be collected and used by the Ministry.

MEASURE 4.C(i)

Tourism information and counselling: Per cent of clients satisfied with overall experience at Travel Alberta visitor information centres

Per cent of clients satisfied with overall experience at Travel Alberta visitor information centres



Description

This measure displays the satisfaction of clients with Travel Alberta visitor information centres.

Results

In 2007, 99.1 per cent of clients were satisfied with their overall experience at Travel Alberta visitor information centres.

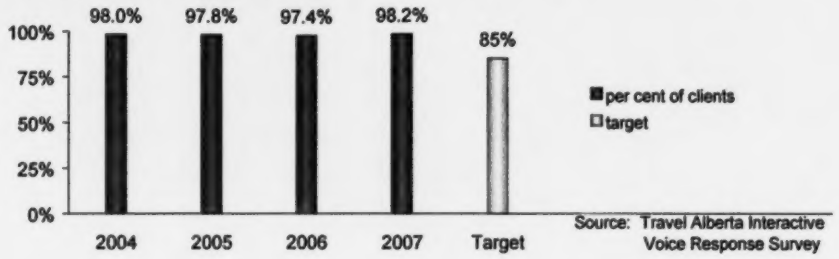
Analysis

Results remained exceptionally high and exceeded the Ministry's target. Consistent, high-quality staff training, good working conditions and effective teamwork contribute to achieving a high level of visitor satisfaction. External factors influencing the results could include the age and condition of the facilities and prior experiences at other sites/venues.

MEASURE 4.C(ii)

Tourism information and counselling: Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre

Per cent of clients satisfied with overall service received through the Travel Alberta Contact Centre



Description

This measure indicates the overall satisfaction of callers to the Travel Alberta Contact Centre (1-800-ALBERTA).

Results

In 2007, 98.2 per cent of clients were satisfied with the overall service received through the Travel Alberta Contact Centre.

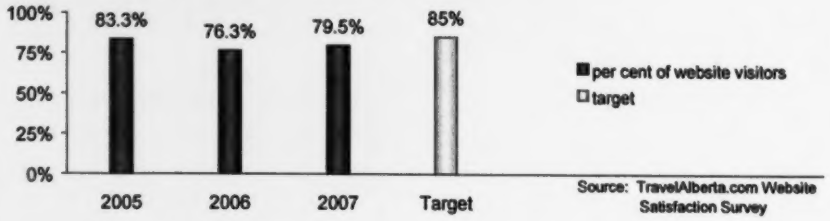
Analysis

Results, which are consistent with previous years, are significantly above the expected target. In the 2007-10 Business Plan, the target for this measure was decreased to 85 per cent to allow for an adjustment period for the new contractor and the transition and training of new staff. Continued monitoring and consultation with the new contractor resulted in satisfaction levels that remained consistent with previous years. The target for this measure was increased to 97 per cent in the Ministry of Tourism, Parks and Recreation's 2008-11 Business Plan based on previous results.

MEASURE 4.C(iii)

Tourism information and counselling: Per cent of website visitors satisfied with their experience on the TravelAlberta.com website

Per cent of website visitors satisfied with their experience on the TravelAlberta.com website



Source: TravelAlberta.com Website Satisfaction Survey

Description

This measure indicates the level of user satisfaction with information received on TravelAlberta.com, as indicated through their responses to a voluntary online website survey.

Results

In 2007, 79.5 per cent of website visitors were satisfied with their experience on the TravelAlberta.com website.

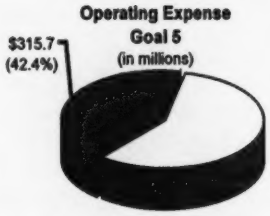
Analysis

Results, which are consistent with previous years, are below the expected target of 85 per cent. Travel Alberta continues to work with industry partners to enhance website content. External factors influencing results could include Travel Alberta's wide and varied audience as well as user preferences and expectations. The target for this measure was increased to 86 per cent in Tourism, Parks and Recreation's 2008-11 Business Plan based on previous and expected future results.

Core Business 3

Promote Alberta's rich culture, including its arts and heritage

In 2007-08, 49.1 per cent of the Ministry's operating expenses related to core business three. The focus of this core business is on enhancing the quality of life in Alberta by strengthening appreciation of culture, the arts, and community capacity to support the voluntary sector. In 2007-08, there were increased expenses of $98.2 million, primarily related to funding for cultural and wellness facilities under the Major Community Facilities Grant Program, one-time assistance of $30 million for capital upgrades to Edmonton Northlands and the Calgary Exhibition and Stampede, $41.7 million for the First Nations Development Fund, and an additional $5.8 million to support the ministry's funds and agencies. These increases were partially offset by decreased expenses of $35 million for the Alberta 2005 Centennial Initiative and $6.1 million for the Horse Racing Breeding and Renewal Program.



Goal 5 - Cultural, community and voluntary activities are supported consumed 42.4% ($315.7 million) of the Ministry's 2007-08 operating expense.

Goal 5

Cultural, community and voluntary activities are supported

Overview

The Ministry supports this goal on an ongoing basis by:

- Promoting participation in, and fostering appreciation of, the arts through the Alberta Foundation for the Arts.
- Through the Northern and Southern Jubilee Auditoria, hosting international touring theatre companies and musicians and a wide variety of cultural and community events.
- Classifying films and promoting Alberta's film rating system to enable informed viewing choices.
- Serving as a liaison between the government and the francophone community in Alberta, representing and clarifying the needs of francophones within government, providing consultative support to over 30 francophone service organizations and supporting initiatives to promote French language and culture.
- Providing grants to improve Alberta's community public-use facilities (e.g., Community Facility Enhancement Program, First Nations Development Fund Grant Program and other grant programs).
- Providing board development, and recognizing and promoting the non-profit/voluntary sector through the Wild Rose Foundation.

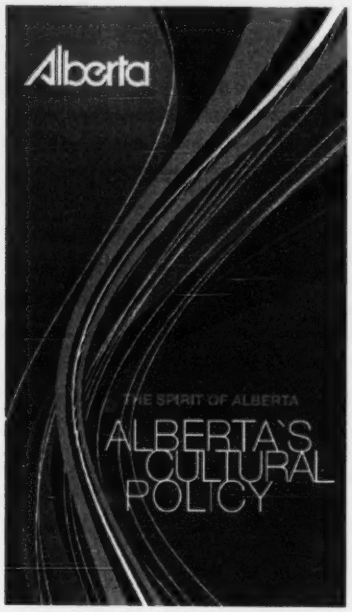
INTERESTING FACT

Most (82%) Albertans indicated that they attended an arts activity or event over the past 12 months, with live performances such as music theatre or dance being the most popular type of event. Fifty-nine per cent of Albertans indicated they participated or performed in an arts activity or program in the past year. (Survey of Albertans, 2008)

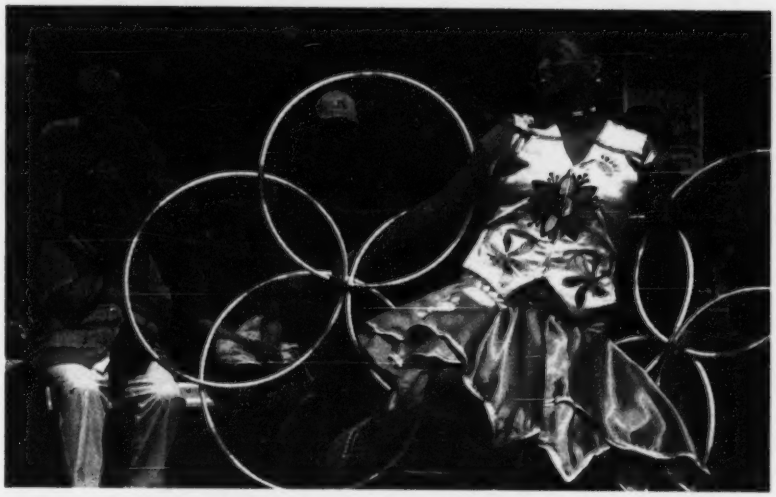
Achievements

STRATEGY 5.1

Develop a culture policy to promote Alberta's cultural, historical and natural heritage, and conduct a review to ensure the policy meets Albertans' needs.



The Spirit of Alberta: Alberta's Cultural Policy was released. The policy provides a decision making framework for the support, growth and development of Alberta's culture. The vision of this policy is for an Alberta where all citizens feel a sense of belonging and pride and participate in cultural and recreational activities that reflect their diverse heritage and enrich their lives. An increased investment in arts and culture of approximately $12 million was announced for 2008-09 with the release of the policy. In 2007-08, $4.5 million in additional lottery funding was provided to the Alberta Foundation for the Arts in support of over 1,300 artists and arts organizations.



Hoop dancer presentation in the plaza at Head-Smashed-In Buffalo Jump.

STRATEGY 5.2

Based on input received from Albertans and recommendations from an MLA Committee, develop a Community Spirit Program for Charitable Giving through tax credits and establish a Community Spirit Fund to provide matching grants for eligible philanthropic donations to Alberta-based registered charities.

Based on research and public consultation with Albertans, the MLA Committee appointed to provide recommendations submitted its final report to the Minister. The Community Spirit Program was announced in February 2008. The goal of this donor-driven program is to increase charitable giving to help support Alberta's non-profit and charitable organizations. It consists of the $80 million enhanced charitable tax credit (effective since January 2007) and the new $20 million lottery-funded Community Spirit Donation Grant Program (effective since April 2008).

STRATEGY 5.3

Work with clients and stakeholders to foster sustainability of the arts by improving key programs and services such as the granting process.

The Ministry completed the second year of a three-year evaluation of all Alberta Foundation for the Arts' grant programs. The evaluation project will finish in 2008-09, with recommendations arising from all evaluation activities undertaken since 2006. A combined total of 30 re-designed application forms and guidelines for Alberta Foundation for the Arts' programs were also made available in a convenient new format.

STRATEGY 5.4

Implement the new Major Community Facilities Grant Program to fund significant public-use capital projects.

The Major Community Facilities Grant Program was announced in April 2007 to help municipalities and non-profit organizations build, purchase, repair, upgrade, renovate or otherwise improve major community public-use facilities. The program has a two-year term with a $140 million budget for each of the 2007-08 and 2008-09 fiscal years. Funding is provided for eligible sports, recreational, cultural and community wellness facilities. Parameters, guidelines and an application package were developed for the program as well as a grants management and administration information system. Communication and information materials were developed and widely distributed.

In 2007-08, 87 grants were approved for a total expenditure of the budgeted $140 million. Funded projects include: $2 million to Calgary Meals on Wheels for a new facility, $10 million to the Art Gallery of Alberta Society to construct a new gallery and $3 million to the City of Cold Lake to develop the Cold Lake Energy Centre.

STRATEGY 5.5

Introduce a French language policy that supports Alberta's francophone community by pulling together existing elements of government initiatives relating to French culture and language, such as health care services, program services for French-speaking newcomers and early childhood development initiatives.

The Ministry met with leaders from the francophone community to determine key expectations for a potential French language policy. The establishment of new government priorities led to a mandate for a cross-ministry policy to be developed in collaboration with the community. The policy development process will be ongoing over the next few years.

STRATEGY 5.6

Foster closer cooperation between the government and the francophone community to address priority issues such as health care services in French, programs and services for French-speaking newcomers and early childhood development initiatives for francophones.

With increased funding provided in 2007-08 through the Canada-Alberta Agreement on French Language Services, 28 francophone community groups, government departments and agencies benefited from funding in eight key sectors (i.e., justice, health, early childhood development, immigration, arts and culture, heritage preservation, youth and sports, and economic development). The Ministry, in collaboration with the Ministry of Education, maintained its funding for the second year of a three-year pilot project to develop and increase the accessibility of artistic and cultural activities in French for students. Matching funding was provided to a consortium of francophone community organizations to support the organization of the first ever symposium on the integration of French speaking newcomers to Western Canada.

Also through the Canada-Alberta Agreement on French Language Services, the Ministry provided matching funds for the establishment of a French-language multimedia resource centre in Lethbridge and $4 million over two years to support construction of Phase II of the Cité Francophone in Edmonton. This project will double the size of the current multi-purpose francophone community and cultural centre, enabling the community to offer enhanced services, programs and activities to francophones and francophiles of the Edmonton and north-central regions of the province.

DID YOU KNOW?

French was the first European language spoken in Alberta, and one in 10 Albertans is of French descent.

Funding was provided to Francophonie Jeunesse de l'Alberta to support a variety of youth initiatives aimed at developing leadership, building a sense of identity

DID YOU KNOW?

Three Alberta municipalities are officially bilingual: Beaumont, Legal and Falher.

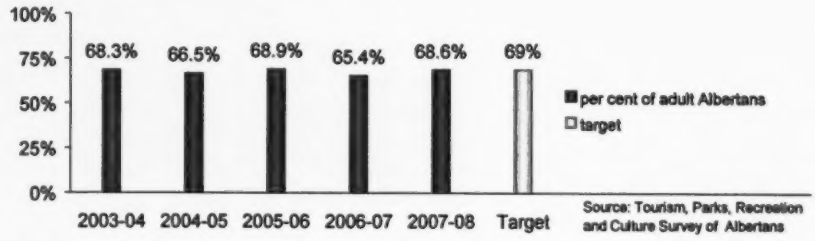
and belonging, and encouraging active citizenship among francophone youth. The Ministry also provided more than $400,000 to support the organization of the 2008 Canadian Francophone Games in Edmonton. The Games, which feature artistic and leadership disciplines in addition to sports, will attract nearly 1,200 participants from across Canada and aim to foster exchanges that build unique links between youth from various francophone communities.

Performance Measures

MEASURE 5.A

Level of community volunteerism by adult Albertans

Level of community volunteerism by adult Albertans



Description

This measure represents the percentage of adult Albertans who make an unpaid contribution of time, energy and/or talents to charitable or non-profit organizations, causes, community development activities or help through personal initiatives to individuals.

DID YOU KNOW?

The new Community Spirit Grant Program will help to increase charitable giving in support of Alberta's non-profit and charitable organizations. For more information, visit: www.communityspiritprogram.ca

Results

In 2007-08, 68.6 per cent of adult Albertans reported that they volunteer.

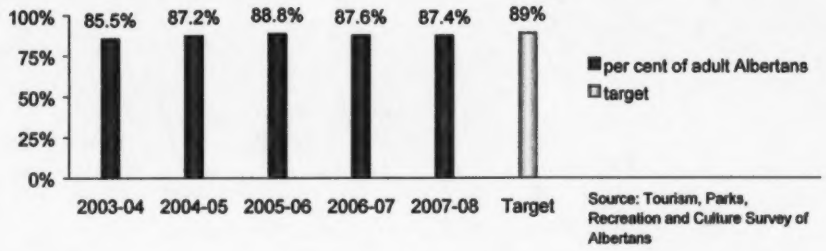
Analysis

The percentage of adult Albertans who reported that they volunteer increased from 65.4 per cent in 2006-07 to 68.6 per cent in 2007-08, essentially meeting the target. Common barriers to volunteering include not having the time to volunteer and the inability to make a long-term commitment. Given a prosperous economy with an increasing job market, many Albertans who are now working do not have the same amount of free time to volunteer and are therefore giving through in-kind and financial donations versus volunteering their time. The target for this measure was decreased to 67 per cent in the Culture and Community Spirit's 2008-11 Business Plan based on previous results.

MEASURE 5.B

Participation in arts activities or events by adult Albertans

Participation in arts activities or events by adult Albertans



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure indicates the percentage of adult Albertans who attend or participate in arts activities or events in a given year. Respondents were asked if they had personally attended or participated in a large range of activities such as performing in a choir, playing a musical instrument, taking an arts course or visiting an arts exhibition or gallery.

Results

In 2007-08, 87.4 per cent of adult Albertans participated in arts activities or events.

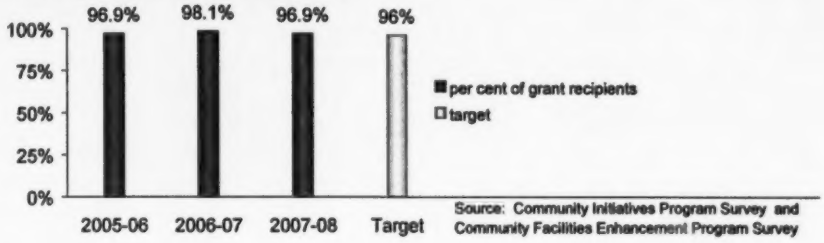
Analysis

Results, which are consistent with previous years, fell below the expected target. The results may be affected by external influences such as lifestyle choices, disposable income, time constraints and demographics. Pressures such as competition from other entertainment sources and costs to host or participate in arts and cultural activities may also affect results. Despite these pressures, Albertans' participation in arts and cultural activities remained high. The Ministry contributes to these results by promoting and supporting arts and cultural activities throughout Alberta. The release of the new cultural policy will serve to raise awareness of arts and culture and could have a positive influence on this measure.

MEASURE 5.C

Percentage of Community Initiatives Program/ Community Facilities Enhancement Program grant recipients who indicate the funding benefited their community

Percentage of CIP/CFEP grant recipients who indicate the funding benefited their community



Source: Community Initiatives Program Survey and Community Facilities Enhancement Program Survey

Description

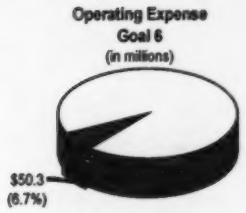
This measure indicates the percentage of Community Initiatives Program (CIP) and Community Facility Enhancement Program (CFEP) clients who indicated that grant funding received benefited their communities.

Results

In 2007-08, 96.9 per cent of CIP and CFEP grant recipients indicated that funding benefited their community.

Analysis

Results remained exceptionally high and exceeded the target of 96 per cent. The completion status of projects, unforeseen circumstances and the amount of requested funding received may influence results. This was a new measure in the 2007-10 Business Plan and is being reported for the first time. The target for this measure was increased to 98 per cent in Culture and Community Spirit's 2008-11 Business Plan based on previous results.



Goal 6 - Alberta's rich heritage is valued and the province's historical resources are preserved to enhance learning, research and tourism consumed 6.7% ($50.3 million) of the Ministry's 2007-08 operating expense.

DID YOU KNOW?

The Reynolds-Alberta Museum exhibits technological change in transportation, aviation, agriculture and industry from the 1890s to the 1970s. Visitors will see a wide variety of vintage automobiles, motorcycles, bicycles, trucks, stationary engines, tractors, agricultural implements, aircraft and industrial equipment.

STRATEGY 6.1

Renew the Royal Alberta Museum to create one of Canada's finest museums, capture Alberta's history and deliver an extraordinary visitor experience.

A LOOK BACK

Head-Smashed-In Buffalo Jump is one of the world's oldest, largest and best preserved buffalo jumps. It was used by Aboriginal peoples of the plains for more than 5,500 years.

Goal 6

Alberta's rich heritage is valued and the province's historical resources are preserved to enhance learning, research and tourism

Overview

The Ministry supports this goal on an ongoing basis by:

- Managing a network of provincial heritage facilities that includes the Provincial Archives of Alberta, five major museums and 13 historic sites and interpretive centres.
- Managing Alberta's unique and irreplaceable historic legacy of over 10 million objects; more than two million maps, architectural drawings and photographs; almost 50,000 linear meters of archival documents; and over 110,000 hours of film, video and sound recordings.
- Protecting over 500 designated historic places and tens of thousands of archaeological and palaeontological sites and historic buildings.
- Regulating land-based development activities to preserve significant historical resources and ensure that heritage site management is included in industry operating procedures.
- Providing communities with advice and funding assistance for historical preservation and presentation through the Alberta Historical Resources Foundation.
- Promoting Alberta's provincial heritage facilities and delivering programs and exhibitions at provincial heritage facilities that educate and inform visitors and school groups.
- Maintaining an international reputation for original scholarly research on Alberta's past, which serves as the foundation for exhibitions and education programs, as well as publishing the results in scholarly journals and books.

Achievements

The Ministry of Tourism, Parks, Recreation and Culture worked with the Ministry of Infrastructure and Transportation to examine redevelopment of the Royal Alberta Museum. Renewal of the Royal Alberta Museum was further advanced through investments in visitor experience, partnerships, education and research. In collaboration with the Ministry of Infrastructure and Transportation, a renovation of the permanent gallery used to host incoming feature exhibitions at the Royal Alberta Museum was undertaken to enhance access to international cultural exhibitions. The Ministry also pursued the enrichment of environmental education in the Royal Alberta Museum's Wild Alberta Gallery. This was an initiative made possible through a 10-year, $1.25 million partnership between the Forest Resource Improvement Association of Alberta and the Friends of Royal Alberta Museum Society.

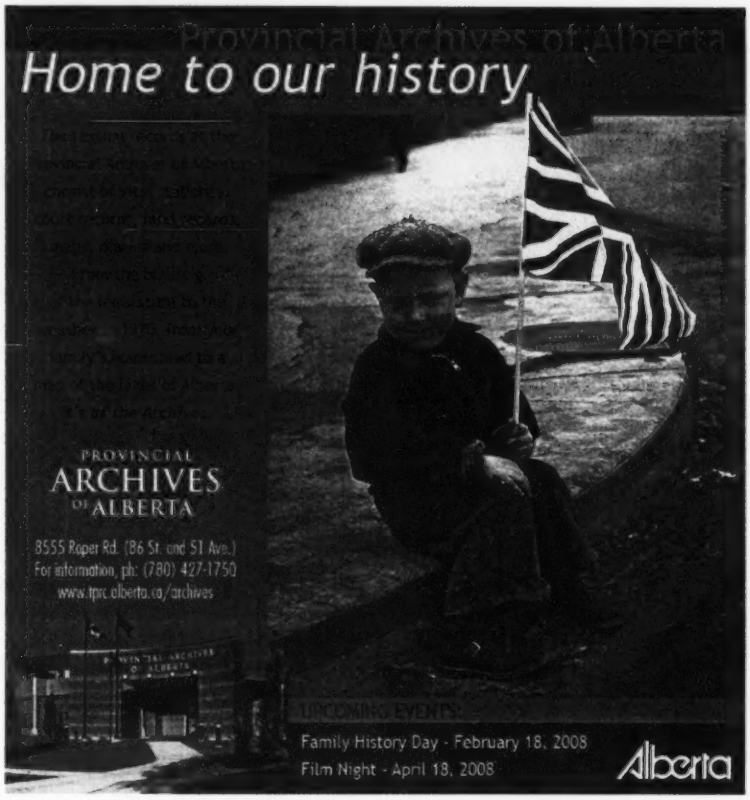
STRATEGY 6.2

Improve service to the public by enabling electronic access to, and preservation of, Alberta's historical resources.

Information on current exhibits and events were updated on the Provincial Archives of Alberta website. Data for over 850 archival descriptions, 6,000 linear meters of archival records, 9,000 photos and 2,000 library resources were made publicly available via the Archives' Heritage Resource Management Information System (HeRMIS) database website. A preliminary assessment for the Government of Alberta's Digital Preservation and Archives Strategy, including internal and external environmental scans and next step recommendations, was completed in partnership with Service Alberta. A pilot project to launch e-commerce access to the Archives Service Centre product line was initiated. Three online K-12 resource packages with curriculum connections were made available via the Archives' website.

DID YOU KNOW?

Costumed staff at the Ukrainian Cultural Heritage Village are "living in the past" in authentically recreated environments and will speak to you from their perspective of the year 1930 or earlier.



A LOOK BACK

On April 29, 1903, at 4:10 a.m., 82 million tonnes (30 million cubic metres) of limestone crashed from the summit of Turtle Mountain and buried a portion of the sleeping town of Frank, earning the name, Frank Slide.

STRATEGY 6.3

Develop and upgrade heritage exhibits and programs to enhance the visitor experience and to maximize learning for school children and visitors.

A number of initiatives to improve and enhance heritage exhibits and programs at the Royal Tyrrell Museum were completed in 2007-08. Physical service enhancements were made such as new outdoor washrooms and improvements to walkways and parking areas. Exhibit upgrades and enhancements resulted in 21,000 sq. ft. of new exhibits. The upgrades included a number of new permanent galleries: Cretaceous Alberta – based on research done on a bonebed in Dry Island Buffalo Jump Provincial Park; Ceratopsians-Horned Herbivores – featuring the diversity of horned dinosaurs from Alberta; and Lords of the Land – featuring some of Alberta's finest meat-eating dinosaur specimens. Temporary exhibits ran through the summer and into the fall and were followed by the opening of Great Minds, Fresh Finds, an exhibit highlighting museum scientists and their research.

More than 100,000 visitors participated in educational programming in the province's museums, historic sites and interpretive centres in 2007-08. At the Royal Tyrrell Museum, more than 150 distance-learning programs were delivered to 4,600 students via video conference. Delivery of Alberta's first "for-credit" palaeontological high school course, Palaeo 15, was expanded. The course was also promoted outside the local Drumheller school division through video conference information sessions to Alberta principals. Development of the next course in the series, Palaeo 25, began and is scheduled to be delivered during the 2008-09 school year. Two new video conferencing programs were also developed. Palaeo IQ - Test Your Palaeo Intelligence is for kindergarten to grade 3, and the Royal Tyrrell Museum Virtual Visit is a gallery tour of the Museum using green-screen technology.

Exhibit upgrades and building infrastructure renewal also took place at the Frank Slide Interpretive Centre, and a new main theatre movie was produced for use at the Head-Smashed-In Buffalo Jump Interpretive Centre.

Restored to its 1927 appearance, Stephansson House offers a glimpse of Alberta's Icelandic heritage and the life of pioneer poet, Stephan G. Stephansson.

STRATEGY 6.4

Prioritize and implement improvements to heritage and cultural facilities, including a review of existing facilities and collection storage.

Work was undertaken to develop a business case that outlines the benefits and requirements for capital reinvestment into Alberta's network of museums, historic sites, heritage interpretive centres, Provincial Archives and collection care facilities. The business case has a 10 – 15 year outlook and will address infrastructure renewal and expansion to help fulfill the mandate to protect, preserve and present Alberta's heritage.

STRATEGY 6.5

Support the cross-ministry First Nations Consultation Policy on Land Management and Resource Development by collaborating with industry and First Nations to protect heritage sites and facilitate cooperation.

In collaboration with industry and First Nations, a cross-ministry Annual Quality Assurance Audit was undertaken for the First Nations Consultation Guidelines on Land Management and Resource Development. Consultation guidelines were revised in response to the results of the audit and released to the public in 2007. The new guidelines provide procedures for carrying out the duty to consult, and include requirements and processes for consultation specific to the Ministry. Based on this work, the efficiency and effectiveness of the consultation process has been improved for all parties.

STRATEGY 6.6

Encourage the protection of local historic places by assisting rural and urban municipalities with the development of municipal heritage resource management programs.

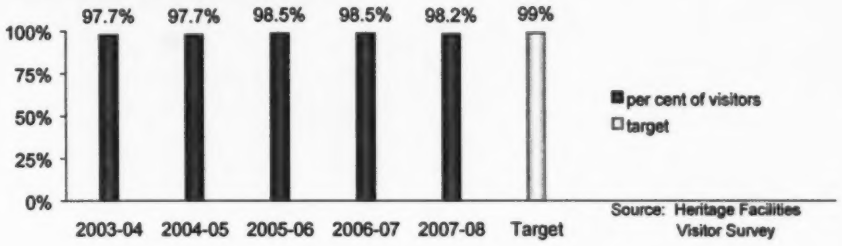
The Ministry provided ongoing advisory services and cost-shared assistance to Alberta municipalities to further the development of municipal heritage resource management programs, surveys and inventories. In partnership with the Government of Canada, the ministry allocated $278,000 to 13 Alberta municipalities. A series of manuals entitled Creating a Future for Alberta's Historic Places were also completed for municipalities.

Performance Measures

MEASURE 6.A

Visitor satisfaction with experiences at provincial historic sites, museums and interpretive centres.

Visitor satisfaction with experiences at provincial historic sites, museums and interpretive centres



Description

This measure shows the percentage of visitors to provincial historic sites, museums or interpretive centres who were satisfied overall with their visit and provides an indication of the Ministry's success in preserving and presenting Alberta's heritage.

Results

In 2007-08, 98.2 per cent of visitors reported overall satisfaction with their visit to a provincial historic site, museum or interpretive centre.

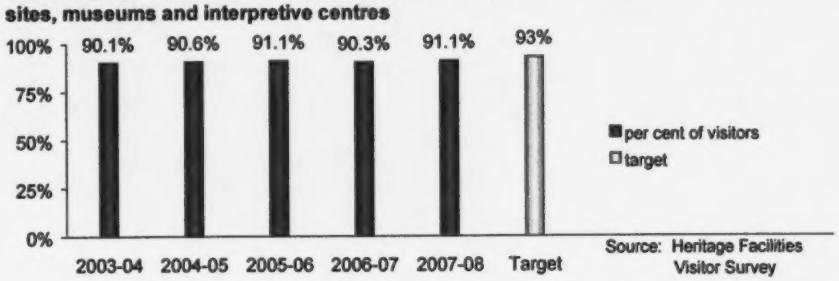
Analysis

Results remained exceptionally high, nearly meeting the target of 99 per cent. The focus and condition of exhibits and facilities, and visitors' expectations and previous experiences may influence results. The target for this measure was decreased to 98 per cent in the Culture and Community Spirit's 2008-11 Business Plan based on previous results.

MEASURE 6.B

Knowledge gained of Alberta history by visitors to provincial historic sites, museums and interpretive centres.

Knowledge gained of Alberta history by visitors to provincial historic sites, museums and interpretive centres



Description

This measure indicates the percentage of visitors who rated the knowledge they gained of Alberta history during a visit to a provincial historic site, museum or interpretive centre as good or excellent.

Results

In 2007-08, 91.1 per cent of visitors to provincial historic sites, museums and interpretive centres rated the knowledge gained of Alberta history as good or excellent.

Analysis

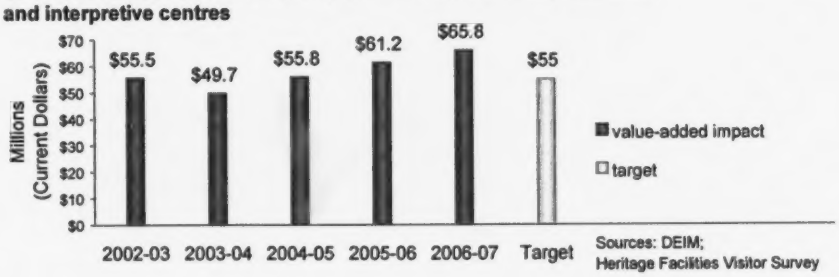
Results were consistent with previous years and are approaching the target of 93 per cent. Results may have been influenced by the focus of exhibits and programs offered during a visit, and visitors' expectations or previous experiences. The Ministry continued to offer a wide range of public programs that enhance and expand visitors' knowledge and appreciation of Alberta's history, including special events, tours, interpretive activities and exhibits. This measure's wording was revised to "Percentage of visitors to provincial historic sites, museums and interpretive centres who rated the knowledge they gained of Alberta history as excellent or good" in Culture and Community Spirit's 2008-11 Business Plan to more closely reflect the survey question. The target was decreased to 92 per cent based on an average of results for the last three years, plus a one per cent stretch factor.

MEASURE 6.C(i)

Economic impact of provincial historic sites, museums and interpretive centres ($million):

- Value-added impact

Value-added economic impact of provincial historic sites, museums and interpretive centres

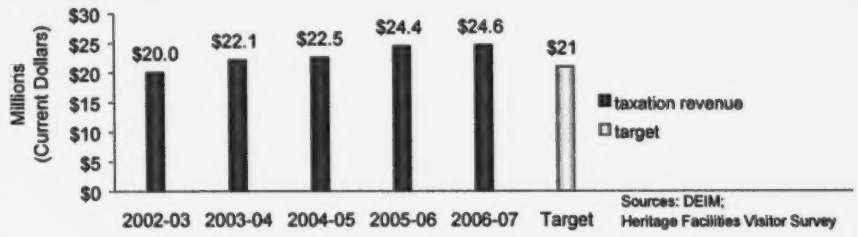


MEASURE 6.C(ii)

Economic impact of provincial historic sites, museums and interpretive centres ($million):

- Taxation revenue returned to three levels of government

Taxation revenue from provincial historic sites, museums and interpretive centres



Description

Measures 6.c (i) and (ii) provide an estimate of the level of economic activity, in current dollars, created by the operation of the Ministry's provincial historic sites, museums and interpretive centres. They also provide an indication of the economic benefits associated with preservation and development of the province's heritage resources. Due to the volume and complexity of data collection and analysis, results lag one year behind the reporting year.

Results

In 2006-07, the value-added economic impact generated by the Ministry's provincial historic sites, museums and interpretive centres was $65.8 million and the taxation revenue generated was $24.6 million.

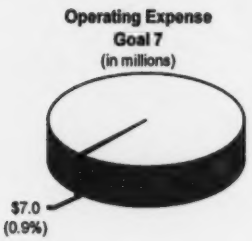
Analysis

The value-added economic impact generated by the Ministry's historic sites, museums and interpretive centres increased by more than $4.5 million from the previous year and the taxation revenue created increased by $0.2 million. Results for both measures exceeded the 2007-08 targets with the value-added economic impact exceeding the target by $10.8 million. Results were influenced by a slight increase in overall visitation over the previous year, and a continued increase in per person spending. The target was affected by the anticipated closure of the Royal Alberta Museum; however, the Museum remained open during 2007-08. The one per cent decrease in the Goods and Services Tax may have also impacted results in addition to global, national and provincial tourism trends and the attractiveness and relative competitive nature of the heritage facilities. The target in Culture and Community Spirit's 2008-11 Business Plan for value-added economic impact was increased to $63 million while the taxation revenue target was increased to $25 million based on previous results.

Core Business 4

Protect human rights, promote diversity, fairness and access, and support the inclusion of all Albertans

In 2007-08, 0.9 per cent of the Ministry's operating expenses related to core business four. Services are provided to resolve and adjudicate human rights complaints, reduce discrimination, and increase awareness and appreciation of our diverse racial and cultural composition. In 2007-08, there were increased expenses of $0.7 million to support the Human Rights, Citizenship and Multiculturalism Education Fund and address the increased complexity and volume of human rights complaint investigations.



Goal 7 - Albertan's participate in the social, economic and cultural life of the province without discrimination consumed 0.9% ($7.0 million) of the Ministry's 2007-08 operating expense.

Goal 7

Albertans participate in the social, economic and cultural life of the province without discrimination

Overview

The Ministry supports this goal on an ongoing basis by:

- Promoting understanding of Alberta's human rights legislation.
- Resolving and adjudicating human rights complaints.
- Providing education, information and consultative services that respond to human rights, equity, diversity and multiculturalism in the province.
- Providing financial support to community organizations and public institutions through the Human Rights, Citizenship and Multiculturalism Education Fund for initiatives that foster equality, reduce discrimination and contribute to the inclusion of all Albertans.
- Collaborating with other governments and organizations, and representing the province's international human rights responsibilities.

Achievements

STRATEGY 7.1

Implement the priorities identified as a result of the stakeholder consultations regarding future directions for the Human Rights, Citizenship and Multiculturalism Education Fund to advance human rights, diversity and multiculturalism.

The Ministry developed a plan identifying initiatives that support the strategic priorities and actions outlined in the report, Creating Inclusive Communities: A Framework for the Future 2007-12.

Significant work was done on redesigning the education funding program to respond to the complexity of work, needs and capacities of applicants. Meetings were held with stakeholders to listen to their input and advise them of new priorities and directions.

Forty grants, totalling over $1.3 million were awarded through the Human Rights, Citizenship and Multiculturalism Education Fund for projects that help build welcoming and inclusive communities and workplaces, and reduce racism and discrimination.

STRATEGY 7.2

Develop and implement strategies that help build welcoming and inclusive communities and workplaces, particularly for immigrants and ethno-cultural and racial groups.

Through the Alberta Human Rights and Citizenship Commission, the Ministry worked collaboratively with municipalities and other partners to combat racism and discrimination and build welcoming and inclusive communities. The Commission continued to spearhead the development of the Coalition of Municipalities Against Racism and Discrimination (CMARD) in Alberta. CMARD is a national coalition of municipalities, other orders of government and civil society organizations that is part of an international UNESCO initiative, the Coalition Against Racism. Lethbridge joined in 2007-08, which increased the number of member municipalities in Alberta to six. The Commission was instrumental in organizing a delegation of over 40 Albertans representing the Alberta municipalities that have joined the Coalition, the Alberta Urban Municipalities Association, and the Ministry to participate in a capacity-building initiative in partnership with the Museum of Tolerance in Los Angeles and Friends of Simon Wiesenthal Center for Holocaust Studies in Toronto. The Commission co-hosted the national launch of the Coalition in June 2007 in connection with the Canadian Federation of Municipalities conference in Calgary; participated with the not-for-profit society GlobalFest (Calgary) in a week-long CMARD-focused Human Rights Forum; strengthened understanding of the Coalition through conference presentations across Alberta, nationally and internationally; and helped develop the Coalition's national website.

DID YOU KNOW?

The Alberta Human Rights and Citizenship Commission offers educational workshops and presentations to help build awareness of human rights principles and support individuals and organizations in implementing change. To request a workshop or presentation for groups, including employers, employees, unions, professionals, educators and community groups, visit: www.albertahumanrights.ab.ca

Workshops offered by the Commission helped increase understanding of building respectful and inclusive workplaces. Almost 2,900 Albertans participated in 95 workshops, and approximately 4,300 Albertans were exposed to displays and materials at 20 events across the province. Albertans also received timely and current information about human rights and diversity in Alberta through the Commission's confidential telephone inquiry line, in person at its offices and through the Commission's website and electronic newsletter.

CLIENT FEEDBACK

"We believe that the workshops have great value that we cannot place a dollar amount on."

- Employer representative requesting a Human Rights Respectful Workplace Workshop

The Commission collaborated with the Ministry of Advanced Education and Technology to develop a special edition of English Express entitled Human Rights in Alberta. The English Express newsletter is intended for adults who are improving their English reading skills. This special edition and its related teaching notes will help Albertans with low literacy understand their rights and responsibilities under Alberta's human rights legislation.

The Commission released the publication, When is Discrimination not a Contravention of the Law, to help Albertans understand when discrimination is reasonable and justifiable and therefore not a contravention of Alberta's human rights legislation.

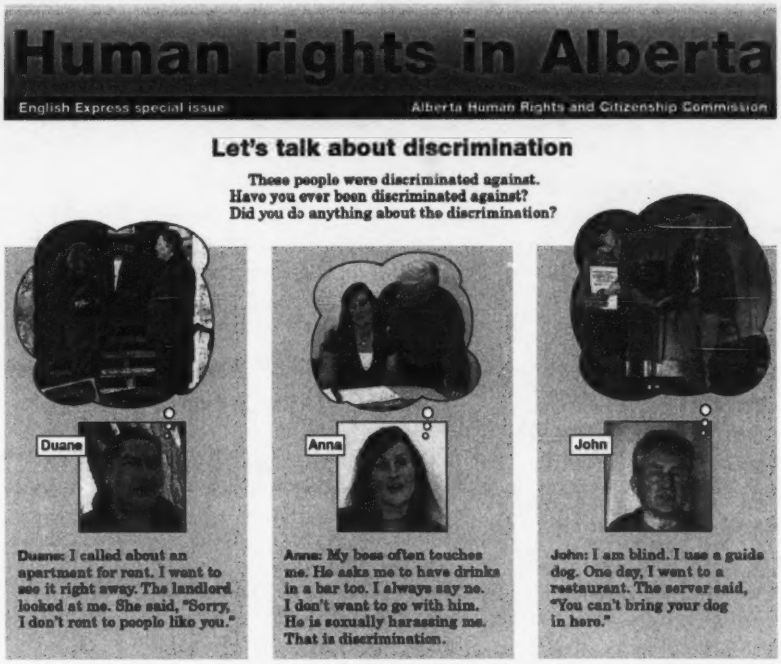
Meetings were held with ethno-cultural and diversity communities to increase understanding of issues that concerned them and invite their ideas for strategies to increase inclusion.

A new master's level Alberta Award for the Study of Canadian Human Rights and Multiculturalism scholarship was established to support the development of knowledge in this field.

INTERESTING FACT

Eighty-six per cent of Albertans agree that they, personally, have had the opportunity to participate in the social, economic, and cultural life of the province without discrimination. (Survey of Albertans, 2008)

The Alberta Human Rights and Citizenship Commission continued its efforts to resolve human rights complaints. In 2007-08, 680 complaints were opened and 733 were closed. Where remedies were appropriate, they included such things as job reinstatements, accommodation of disabilities and changed employer policies. Monetary remedies for complaints totalled over $1.6 million.


Human rights in Alberta
English Express special issue
Alberta Human Rights and Citizenship Commission
Let's talk about discrimination
These people were discriminated against.
Have you ever been discriminated against?
Did you do anything about the discrimination?
Duane
Duane: I called about an apartment for rent. I went to see it right away. The landlord looked at me. She said, "Sorry, I don't rent to people like you."
Anna
Anna: My boss often touches me. He asks me to have drinks in a bar too. I always say no. I don't want to go with him. He is sexually harassing me. That is discrimination.
John
John: I am blind. I use a guide dog. One day, I went to a restaurant. The server said, "You can't bring your dog in here."

STRATEGY 7.3

Launch the Alberta Human Rights and Citizenship Commission's new website to improve access to information on building inclusive workplaces and communities and preventing discrimination.

The Alberta Human Rights and Citizenship Commission launched a new website (www.albertahumanrights.ab.ca). The site is the result of a multi-year, multi-phased redevelopment. It features a new design and content. The website includes a revamped section on human rights in the workplace with information targeted specifically to employers, employees and trade unions; information on other areas protected under the *Human Rights, Citizenship and Multiculturalism Act*; a media room; a frequently asked questions section; and a new searchable database of panel and court decisions.

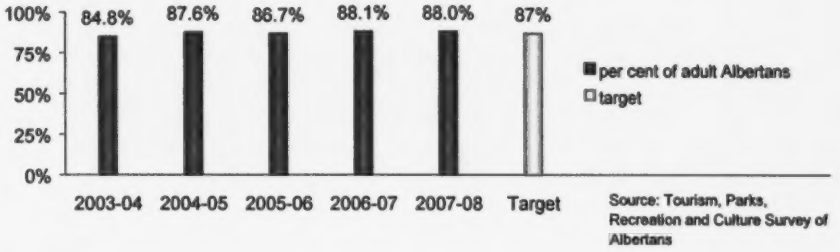
The Commission's website received a monthly average of approximately 28,000 visits in 2007-08. In addition to supporting Albertans with improved access to information on preventing discrimination and building inclusive workplaces and communities, the new website is an effective tool to help the Commission respond to the inquiries it receives from Albertans.

Performance Measure

MEASURE 7.A

Percentage of adult Albertans who believe human rights are well protected in Alberta

Percentage of adult Albertans who believe human rights are well protected in Alberta



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure provides an indication of adult Albertans' perceptions of how well human rights are protected in Alberta. Results are based on the combined total of adult Albertans who indicated human rights are "fairly well" or "very well" protected.

Results

In 2007-08, 88.0 per cent of adult Albertans felt that human rights were well protected in Alberta.

Analysis

Results were consistent with previous years and exceeded the target of 87 per cent. The Ministry helped strengthen the network of municipalities and partners involved in the Coalition of Municipalities Against Racism and Discrimination, which will help build inclusive communities and workplaces. Results may be affected by issues, events and legislative matters concerning human rights, both in the province and in other jurisdictions around the world. Results may also be affected by media coverage, demographics and respondents' historical and personal circumstances and experiences. The target for this measure was increased to 89 per cent in Culture and Community Spirit's 2008-11 Business Plan based on an average of results for the last three years, plus a one per cent stretch factor.

Award Highlights

Recognizing Albertans

- Alberta finished second overall at the 2007 Western Canada Summer Games with 186 medals – 61 gold, 57 silver and 68 bronze. Over 200 athletes and coaches participated in the 2008 Arctic Winter Games, and Team Alberta North finished fourth in the medal standings with a total of 89 medals – 29 gold, 36 silver and 24 bronze.

- The achievements, performances and contributions of amateur athletes, coaches, officials and volunteers were recognized by the Ministry. Skiers, swimmers, hockey players and gymnasts were among the Alberta amateur athletes recognized as the Alberta Athletes and Team of the Year for the 2006 season. Also recognized were 12 individuals for their contributions to Alberta's sport network as coaches, officials and volunteers. Four Albertans were recognized as leaders in developing and delivering recreational programs in their community.

- Over 150 high school graduates in 2007 were awarded The Premier's Citizenship Award, and eight of those students were selected to receive the Queen's Golden Jubilee Citizenship Medal.

Ministry Recognition

- Travel Alberta was recognized for the best online tourism marketing campaign in Canada at the inaugural Canadian-e-Connect Awards.

- Palaeo 15, Alberta's first for-credit palaeontological high school course, was recognized with the 2008 Canadian Museums Association award in the category of Museums and Schools Partnership.

- The Royal Tyrrell Museum was presented with a 2007 Alberta Tourism Industry Award for Marketing Excellence.

- The Ministry was presented with a bronze Premier's Award of Excellence for its Operational Planning and Reporting System.

Financial Information

Index of Financial Statements

Ministry of Tourism, Parks, Recreation and Culture	57
Department of Tourism, Parks, Recreation and Culture	87
Alberta Foundation for the Arts	119
The Alberta Historical Resources Foundation	135
Alberta Sport, Recreation, Parks and Wildlife Foundation	151
The Government House Foundation	169
Historic Resources Fund	181
Human Rights, Citizenship and Multiculturalism Education Fund	199
The Wild Rose Foundation	213

Ministry of Tourism, Parks, Recreation and Culture

Consolidated Financial Statements

March 31, 2008

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Financial Statements
March 31, 2008

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Notes to the Consolidated Financial Statements

Schedule 1 – Revenues

Schedule 2 – Dedicated Revenue Initiatives

Schedule 3 – Expenses – Directly Incurred Detailed by Object

Schedule 4 – Budget

Schedule 5 – Related Party Transactions

Schedule 6 – Allocated Costs

Schedule 7 – Tangible Capital Assets

Auditor's Report

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Tourism, Parks, Recreation and Culture (the Ministry) as at March 31, 2008 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget (Schedule 4)	Actual	Actual Restated (Note 2 (d), Note 3 and Note 4)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 556,885	$ 548,919	$ 274,983
Transfers from the Government of Canada	1,520	2,177	3,040
Investment Income	1,942	2,370	2,091
Premiums, Fees and Licences	10,264	11,995	10,679
Other Revenue	14,296	18,344	14,392
	584,907	583,805	305,185
Expenses – Directly Incurred (Note 2(c) and Schedules 3 and 6)			
Parks	65,673	63,946	52,282
Recreation and Sport	119,159	119,969	24,607
Tourism	57,315	56,817	47,885
Culture	65,931	65,059	68,080
Community Lottery Grants	381,103	372,899	201,504
Heritage	47,395	47,184	41,905
Human Rights and Citizenship	6,731	6,619	5,887
Ministry Support Services	12,777	11,817	11,489
	756,084	744,310	453,639
Valuation Adjustments			
Provision for Environmental Obligations	-	202	-
Provision for Doubtful Accounts	-	9	58
Provision for Vacation Pay and Banked Overtime	231	850	431
	231	1,061	489
Total Expenses	756,315	745,371	454,128
Gain (Loss) on Disposal of Tangible Capital Assets	800	(384)	(737)
Net Operating Results	$ (170,608)	$ (161,950)	$ (149,680)

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 2 (d), Note 3 and Note 4)
Assets		
Cash and Short-term Investments (Note 5)	$ 24,388	$ 21,065
Accounts Receivable, Prepaid Expenses and Inventories (Note 6)	108,176	22,157
Cash and Short-term Investments Appropriated for Non-Current Use (Note 5)	8,467	8,467
Tangible Capital Assets (Schedule 7)	350,110	302,642
	$ 491,141	$ 354,331
Liabilities		
Accounts Payable and Accrued Liabilities	$ 157,208	$ 70,711
Unearned Revenue	610	519
	157,818	71,230
Net Assets		
Net Assets, Beginning of Year	283,101	183,967
Net Operating Results	(161,950)	(149,680)
Net Transfer from General Revenues	212,172	248,814
Net Assets, End of Year (Note 8)	333,323	283,101
	$ 491,141	$ 354,331

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 2 (d), Note 3 and Note 4)
Operating Transactions		
Net Operating Results	$ (161,950)	$ (149,680)
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	11,647	9,745
Valuation Adjustments	1,061	489
Loss on Disposal of Tangible Capital Assets	384	737
	(148,858)	(138,709)
Increase in Accounts Receivable, Prepaid Expenses and Inventories before Valuation Adjustments	(86,028)	(12,154)
Increase in Accounts Payable and Accrued Liabilities before Valuation Adjustments	85,445	3,268
Increase in Unearned Revenue	91	20
Cash Applied to Operating Transactions	(149,350)	(147,575)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedule 7)	(53,878)	(31,400)
Disposal of Tangible Capital Assets	83	20
Transfers of Tangible Capital Assets	(5,704)	(67,983)
Cash Applied to Capital Transactions	(59,499)	(99,363)
Financing Transactions		
Net Transfer from General Revenues	212,172	248,814
Increase in Cash	3,323	1,876
Cash and Short-term Investments, Beginning of Year	21,065	19,189
Cash and Short-term Investments, End of Year	$ 24,388	$ 21,065

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit have, by the *Government Organization Act* and its regulations, been designated responsible for various *Acts*. To fulfill these responsibilities, the Ministers are responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Tourism, Parks, Recreation and Culture (the Ministry).

The purpose of the Ministry is to enhance and preserve the quality of life for Albertans. This is done by:

- Managing Alberta's provincial parks and protected areas and promoting recreational and sport opportunities;
- Facilitating tourism marketing, development and film investment;
- Promoting Alberta's rich culture, including its arts and heritage; and
- Protecting human rights, promoting diversity, fairness and access, and supporting the inclusion of all Albertans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Ministry of Tourism, Parks, Recreation and Culture. The *Government Accountability Act* defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Ministers are responsible.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(a) Reporting Entity (continued)

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Tourism, Parks, Recreation and Culture	*Government Organization Act*
Alberta Foundation for the Arts	*Alberta Foundation for the Arts Act*
The Alberta Historical Resources Foundation	*Historical Resources Act*
Alberta Sport, Recreation, Parks and Wildlife Foundation	*Alberta Sport, Recreation, Parks and Wildlife Foundation Act*
The Government House Foundation	*Government House Act*
The Historic Resources Fund	*Historical Resources Act*
Human Rights, Citizenship and Multiculturalism Education Fund	*Human Rights, Citizenship and Multiculturalism Act*
The Wild Rose Foundation	*Wild Rose Foundation Act*

All departments of the Government of Alberta operate within the General Revenue Fund (Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net Transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Ministry may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Ministry's dedicated revenue initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets;
- Pension costs which comprise the cost of employer contributions for current service of employees during the year; and
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 6.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventories held for resale.

Investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Inventories are valued at the lower of cost and net realizable value. Cost is determined on the first in first out basis.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Ministry are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Restricted funds, endowment funds, and general reserves (Note 8) are considered appropriations from net assets and are reported as net assets.

An externally restricted fund accounts for non-government contributions, which can only be used for the purpose specified by the donor.

An internally restricted fund accounts for funds restricted by the Ministry Foundations for either matching non-government contributions, which can only be used for an identified purpose, or for retaining an ongoing funding capability.

An endowment fund accounts for contributions received under various agreements with sponsors and matching funds may be provided by Ministry Foundations. In addition, the endowment fund can include internally restricted funds to be used for identified purposes, or for retaining an ongoing funding capability.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty (thousands of dollars)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $7,241 (2007 – $8,700) for Heritage and $907 (2007 – $1,012) for Parks, based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates. In addition, a contribution was included in accounts receivables in the amount of $2,300 (2007 – Nil), the final amount and/or restrictions on use are subject to finalization through the legal process.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(d) Change in Accounting Policy (thousands of dollars)

The Historic Resources Fund has changed from the deferred contribution method of accounting for restricted donations to the fund accounting method. Under the fund accounting method restricted contributions are recognized as revenue upon receipt rather than deferred and matched against related expenses. This accounting policy was chosen to provide consistent information for all entities in the Ministry. Accordingly in the comparative figures, these liabilities have been removed from the Statement of Financial Position. Unearned Revenue has decreased by $703 (April 1, 2007), $410 (April 1, 2006) and the Net Assets has increased by $703 (April 1, 2007), $410 (April 1, 2006)

Contributions that were previously deferred and recorded as revenue at the time the related expenses were incurred are now recorded in the Statement of Operations as revenue when received. Other revenue increased by $215 (2007 $293) as a result of this change.

Note 3 Correction of an Error (thousands of dollars)

During the year ended March 31, 2007, the Ministry of Infrastructure and Transportation acquired certain parcels of land for the purpose of creating parks in the vicinities of Edmonton and Calgary. The lands were expected to be transferred from the Ministry of Infrastructure and Transportation to the Ministry in the year ended in March 31, 2008 and accordingly, the 2007 financial statements reflected the properties as Tangible Capital Assets of the Ministry of Infrastructure and Transportation. Subsequent to the issue of the 2007 financial statements, it was determined that the transfer of the title to the land to the Ministry was completed prior to March 31, 2007 and that the Ministry should have known this information in preparing the 2007 financial statements. The financial statements for the year ended March 31, 2007 have been restated to correct for the transfer transaction that was not recorded. This resulted in an increase of $67,983 in Tangible Capital Assets and an increase in Net Assets reflected by way of an increase of $67,983 in Net Financing Provided from General Revenues.

Note 4 Government Reorganization/Program Transfers (thousands of dollars)

As a result of the government restructuring announced on March 13, 2008, the Ministry of Tourism, Parks, Recreation and Culture was split into the Ministry of Tourism, Parks & Recreation and the Ministry of Culture & Community Spirit. Since the 2007-08 fiscal year was substantially completed prior to the announcement of Government restructuring, and to ensure accountability against 2007 business plan, financial statements for 2007-08 fiscal year are based on the previous government structure in place at March 12, 2008.

In addition to the government reorganization, program transfers between the Ministry and the Ministries of Employment, Immigration and Industry, International and Intergovernmental Relations, and Municipal Affairs were undertaken and comparatives for 2006-07 have been restated for these transfers. The effect was to increase net operating loss by $1,520, and to increase net financing provided from General Revenues by $1,520.

Note 5 Cash and Short-term Investments (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Short term investments consist of deposits in the amount of $300 with life insurance companies maturing April 4, 2008.

Cash and short term investments in the amount of $3,922 has been externally restricted and $5,451 has been internally restricted and is therefore not available to pay for operating expenses.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 6 Accounts Receivable, Prepaid Expenses and Inventories (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 107,442	$ (103)	$ 107,339	$ 19,061
Inventory	464	-	464	345
Prepaid Expenses	78	-	78	94
Refunds from Suppliers	295	-	295	2,654
Advances	-		-	3
	$ 108,279	$ (103)	$ 108,176	$ 22,157

Accounts receivable are unsecured and non-interest bearing.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2008

Note 7 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Ministry has not recorded the value of these collections in the consolidated financial statements due to the practical difficulties of reflecting them at a meaningful value. The collections are insured for $396 million. A description of the major collections is as follows:

(a) The Province, through the Historic Sites and Museums Branch, preserves and presents 9 historic sites that contain 48 restored historic buildings/structures and 3 stabilized ruins. The Branch also operates 3 interpretive centers, 2 museums and 2 cultural facilities. As well, it administers an additional 3 historic sites which contain 58 undeveloped historic buildings/structures, 12 newly acquired but unrestored buildings. In addition, the Branch owns 1 developed historic resource (leased to a society), 13 cairns, 4 archaeological sites and 1 palaeontological site. In total, the Ministry owns 1,904 hectares of land deemed to be of historic significance.

(b) The Royal Alberta Museum maintains 13 Curatorial programs, with total collection holdings comprising approximately 12.0 million objects. This includes more than 1,392,000 objects on-site; over 23,200 warehoused objects off site and another estimated 10,576,000 archaeological artifacts collected as part of the Archaeological Survey of Alberta permit process. The collections represent a highly diverse complement of cultural and natural heritage. These include mammals, birds, fish, insects, plants, minerals, gems, First Nations ethnographical material, military and cultural history artifacts, coins, as well as industrial, domestic, and textile collections; and the permitted archaeological materials recovered in Alberta, all with associated documentation and in many cases images and other media.

(c) The Royal Tyrrell Museum of Palaeontology collection has over 120,000 catalogued items including original and replica fossils. Annually, approximately 2,000 specimens are accessioned into the collection.

(d) Reynolds-Alberta Museum exhibits approximately 160 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 3,250 major and 3,525 smaller artifacts. Included in these numbers are 88 vintage aircraft, the second largest collection in Canada. The museum also houses a collection of documents, numbering over 60,000 pieces, related to the museum's mechanization themes.

(e) The Remington Carriage Museum houses one of the largest collections of horse drawn vehicles in North America, with 268 carriages, buggies, wagons and sleighs, and approximately 690 associated small artifacts.

Note 7 Collections (continued)

(f) The Ukrainian Cultural Heritage Village is responsible for the management of Historic Sites' collection of approximately 53,340 artifacts. Approximately 5,000 of these objects are used to furnish various smaller sites throughout the province, and 8,000 objects furnish the historic buildings at the Ukrainian Cultural Heritage Village. The remaining artifacts are preserved in storage.

(g) The Provincial Archives of Alberta holds approximately 42,200 linear metres of government textual records; 4,900 linear metres of private textual records; 65,400 maps; 27,630 architectural drawings; 2,186,200 photographic images; 41,130 hours of sound recordings; 68,330 hours of film and video materials; and 12,800 volumes of library holdings.

(h) The Arts Services Section of the Arts Branch manages 14 collections containing approximately 1,500 donated, purchased and/or commissioned artworks.

(i) The Glenbow-Alberta Institute, under contract to the Province of Alberta, manages the care of, and access to, a publicly owned collection of approximately 226,000 artifacts in cultural history, military history, ethnology, art and mineralogy; approximately 5.5 shelf kilometres of textual and archival records; over 2,100,000 historical photographs; about 350 hours of film footage; and 7,200 sound recordings. The collection is continually enhanced each year.

(j) The Government House Foundation actively collects various significant items pertaining to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware. The majority of the collection is used or displayed in Government House, while some items are on loan to other provincial institutions.

At March 31, 2008, the collection consisted of approximately 392 (2007 – 392) pieces of artworks and other items, with an approximate value of $981,000 (2007 – $981,000). During the year, the Foundation made no artworks purchases (2007 – Nil). There were no contributions to the collections during the year (2007 – $2,600), and there were no dispositions during the year (2007 – Nil).

(k) The Alberta Foundation for the Arts actively collects visual artworks, which document the Province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass, fibre and prints. At year end, the collection consisted of approximately 7,641 (2007 – 7,510) artworks with an approximate value of $9,506,000 (2007 – $9,090,000). During the year, the Foundation purchased 116 (2007 – 48) artworks by Alberta artists at a total cost of $402,750 (2007 – $340,500); contributions to the collection included 15 (2007 – 29) artworks with an appraised value of $13,240 (2007 – $90,250). There were no artwork dispositions during the year (2007 – Nil).

Note 7 Collections (continued)

(l) The Alberta Historical Resources Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and antique furnishings. At year end, the collection consisted of 379 (2007 – 379) artworks with an estimated value of $16,150 (2007 – $16,150), and 30 (2007 – 30) antique furnishings estimated at $12,700 (2007 – $12,700). During the year, the Alberta Historical Resources Foundation did not acquire any historical assets (2007 – Nil) and there were no (2007 – Nil) dispositions during the year.

(m) The Alberta Sport, Recreation, Parks and Wildlife Foundation has a collection of artworks consisting of 19 (2007 – 19) prints of the Waterfowl of North America Collection # 1250 with an approximate value of $5,333 (2007 – $5,333). There were no artwork dispositions (2007- Nil) or acquisitions (2007 - Nil) during the year.

Note 8 Net Assets (thousands of dollars)

	2008	2007 Restated (Note 2 (d) and Note 3)
Unrestricted Funds	$ 309,457	$ 264,226
Endowment Funds	6,926	6,914
Externally Restricted Funds	8,265	5,903
General Reserves	1,967	1,967
Internally Restricted Funds	6,708	4,091
	$ 333,323	$ 283,101

Note 9 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 123,691	$ 356,695
Long-term Leases	1,567	1,513
Service Contracts	68,740	105,041
Capital Construction Contracts	8,756	-
	$ 202,754	$ 463,249

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Capital Construction Contracts	Total
2009	$ 64,251	$ 787	$ 56,101	$ 8,756	$ 129,895
2010	32,590	483	6,862	-	39,935
2011	24,574	209	5,471	-	30,254
2012	1,082	79	220	-	1,381
2013	612	9	86	-	707
Thereafter	582	-	-	-	582
	$ 123,691	$ 1,567	$ 68,740	$ 8,756	$ 202,754

Note 10 Contingent Liabilities (thousands of dollars)

At March 31, 2008, the Ministry is a defendant in eight legal claims (2007 - ten legal claims). Seven of these claims have specified amounts totalling $15,856 and the remaining one has no specified amount (2007 - eight claims with specified amounts of $16,546 and two with no specified amounts). Included in the total legal claims is one claim amounting to $3,000 (2007 – one claim amounting to $3,000) in which the Ministry has been jointly named with other entities. Seven claims amounting to $15,856 (2007 – eight claims amounting to $13,546) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Certain contingent liabilities may exist for site remediation and reclamation in addition to the environment obligations recorded in the financial statements, which are described in Note 2. Due to uncertainty surrounding these circumstances it is not possible to determine the likelihood or amount of these contingent liabilities. The preliminary estimate of the amount of such potential contingent liabilities is Nil (2007 – $1,000).

Note 11 Trust Funds Under Administration (thousands of dollars)

The Ministry administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Ministry's financial statements.

As at March 31, 2008, trust funds under administration were as follows:

	2008	2007
Parks General Trust and Performance Deposits	$ 594	$ 521
Fort Dunvegan Historical Society Trust Fund	6	9
	$ 600	$ 530

In addition to the above trust funds under administration, the Ministry holds bank guarantees in the form of letters of credit in the amount of $26,378 (2007 – $16,081).

Note 12 Benefit Plans (thousands of dollars)

The Ministry participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $5,400 for the year ended March 31, 2008 (2007 – $4,807).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of $84,341 (2006 – $6,765) and the Public Service Pension Plan reported a deficiency of $92,070 (2006 surplus – $153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of $1,510 (2006 – $3,698).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of $6,319 (2007 surplus – $153) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,874 (2007 – $10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 13 Other Business Relationships (thousands of dollars)

The Ministry has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Ministry. The primary agreement, which expires March 31, 2010, provides for international marketing services worldwide. A secondary agreement, which expires March 31, 2009, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Ministry exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Ministry acquired tourism marketing services totalling $ 24,539 (2007 – $21,973) from TAI, of which $ 2,397 (2007 – $5,490) was payable to TAI as at March 31, 2008. These amounts are included in the Ministry's financial statements.

Note 14 Subsequent Events

Travel Alberta was established by the *Travel Alberta Act* enacted on the June 3, 2008. Travel Alberta will commence operations on April 1, 2009. The department will transfer the agreed upon Tourism Marketing and Travel Alberta programs to the corporation along with the associated budgets, operating expenses, assets, liabilities and net assets.

Note 15 Comparative Figures

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

Note 16 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Ministers.

Schedule 1

Ministry of Tourism, Parks, Recreation and Culture
Revenues
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 2 (d))
Internal Government Transfers			
Transfer from the Lottery Fund	$ 556,805	548,861	$ 274,925
Transfer from Alberta Heritage Scholarship Fund	80	58	58
	556,885	548,919	274,983
Transfers from the Government of Canada			
Other	1,520	2,177	3,040
Investment Income			
Interest	1,942	2,370	2,091
Premiums, Fees and Licences			
Admission Fees	3,653	4,380	4,370
Camping Fees	4,185	4,527	3,949
Film Classification	520	735	735
Lands and Grazing	666	773	634
Other	1,240	1,580	991
	10,264	11,995	10,679
Other Revenue			
Recoveries	3,283	2,806	2,922
Donations and Contributions in Kind	2,996	5,017	1,554
Refunds of Expenses	230	1,214	1,186
Sales	1,726	2,818	2,608
Rental Revenue	3,825	4,161	4,029
Other	2,236	2,328	2,093
	14,296	18,344	14,392
Total Revenues	$ 584,907	$ 583,805	$ 305,185

Ministry of Tourism, Parks, Recreation and Culture
Dedicated Revenue Initiatives
Year ended March 31, 2008
(thousands of dollars)

	2008		
	Authorized Dedicated Revenues	Actual Dedicated Revenues[a]	(Shortfall) / Excess[h]
Park Operations[b]	$ 6,959	$ 7,755	$ 796
Parks Infrastructure Management[c]	900	684	(216)
Acquisition of Historical Collections[d]	2,400	1,744	(656)
Heritage Resource Management[e]	607	658	51
Royal Alberta Museum[f]	172	131	(41)
Francophone Secretariat[g]	950	970	20
	$ 11,988	$ 11,942	$ (46)

(a) Revenues from dedicated revenue initiatives are included in the Ministry's revenues in the Statement of Operations and Schedule 1.
(b) Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.
(c) Parks collects a levy for facility redevelopment
(d) Acquisition of Historical Collections dedicated revenue is related to donations of artifacts and other items to various historic sites and museums.
(e) The Government of Canada provided funding to provinces and territories to further the goals of the Historic Places Initiative. The funds are intended to promote development of the Canadian Register of Historic Places, use of nation wide standards and guidelines and, in particular, greater municipal involvement in the identification and protection of historic places.
(f) Funding for Royal Alberta Museum is provided for the Alberta Biodiversity Monitoring Program.
(g) The Government of Canada provided funding to the Francophone Secretariat for the Canada-Alberta Cooperation Agreement to promote the official languages.
(h) Shortfall is deducted from current year's authorized budget, as disclosed in Schedule 4 to the financial statements.

Schedule 3

Ministry of Tourism, Parks, Recreation and Culture
Expenses – Directly Incurred Detailed By Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 4)
Grants	$ 554,988	$ 550,332	$ 284,270
Supplies and Services	106,308	105,551	89,828
Supplies and Services from Support Service Arrangements with Related Parties[a]	-	108	30
Salaries, Wages and Employee Benefits	81,095	76,479	69,555
Amortization of Tangible Capital Assets	13,576	11,647	9,745
Financial Transactions and Other	117	193	211
	$ 756,084	$ 744,310	$ 453,639
Valuation Adjustments			
Provision for Environmental Obligations	$ -	$ 202	$ -
Provision for Doubtful Accounts	-	9	58
Provision for Vacation Pay and Banked Overtime	231	850	431
	$ 231	$ 1,061	$ 489

[a] The Ministry received Freedom of Information and Privacy (FOIP) services from the Department of Finance and Enterprise; and revenue and accounts receivable services from the Department of Energy.

Schedule 4

Ministry of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2008
(thousands of dollars)

	2007-2008				
	Estimates	Adjustment	Budget	Authorized Supplementary	Authorized Budget
Revenues					
Internal Government Transfers	$ 556,885	$ -	$ 556,885	$ -	$ 556,885
Transfers from the Government of Canada	1,520	-	1,520	513 (a)(b)	2,033
Investment Income	1,942	-	1,942	-	1,942
Premiums, Fees and Licences	10,264	-	10,264	-	10,264
Other Revenue	14,296	-	14,296	1,572 (c)(d)	15,868
	584,907	-	584,907	2,085	586,992
Expenses					
Parks	65,673	-	65,673	1,500 (e)	67,173
Recreation and Sport	119,159	-	119,159	-	119,159
Tourism	57,315	-	57,315	-	57,315
Culture	65,931	-	65,931	350 (a)	66,281
Community Lottery Grants	381,103	-	381,103	16,000 (i)	397,103
Heritage	47,395	-	47,395	1,735 (b)(c)(d)	49,130
Human Rights and Citizenship	6,731	-	6,731	-	6,731
Ministry Support Services	12,777	-	12,777	-	12,777
Dedicated Revenue Shortfall	-	(46) (h)	(46)	-	(46)
	756,084	(46)	756,038	19,585	775,623
Valuation Adjustments					
Provision for Environmental Obligations	-	-	-	-	-
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay and Banked Overtime	231	-	231	-	231
	231	-	231	-	231
Gain (Loss) on Disposal of Tangible Capital Assets	800	-	800	-	800
Net Operating Results	$ (170,608)	$ 46	$ (170,562)	$ (17,500)	$ (188,062)
Equipment/Inventory Purchases	3,913	-	$ 3,913	$ 1,000 (e)	$ 4,913
Capital Investment	$ 19,284	$ -	$ 19,284	$ 34,817 (e)(f)(g)	$ 54,101

Schedule 4

Ministry of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2008
(thousands of dollars)

(a) Treasury Board authorized a dedicated revenue increase of $350 for the Culture program associated with the Canada – Alberta Cooperation Agreement.

(b) Treasury Board authorized a dedicated revenue increase of $163 to the Heritage program associated with the Historic Places Initiative.

(c) Treasury Board authorized a dedicated revenue increase of $172 associated with the Heritage Program for the Alberta Biodiversity Monitoring Program.

(d) Treasury Board authorized a dedicated revenue increase of $1,400 associated with the acquisition of historical artifacts for the Reynolds Alberta Museum

(e) Treasury Board authorized an increase of $29,200 for capital maintenance and renewal projects of provincial parks and protected areas. This includes $26,700 in capital investment, $1,000 in equipment/inventory purchases, and $1,500 in expenses.

(f) Treasury Board authorized an increase of $5,024 associated with the completion of projects at the Canmore Nordic Centre and at various Centennial Interpretive Centres.

(g) Treasury Board approved a $3,093 capital carry-over of the 2006-07 unused appropriation.

(h) Adjustments include dedicated revenue shortfalls (Schedule 2).

(i) This over expenditure was forecasted to be accommodated by other lapses in the Department. However, during the government reorganization announced on March 13, 2008, responsibility for this program was transferred to the Ministry of Aboriginal Relations. As a result, the Legislative Assembly approved $16 million, via a Supplementary Estimate, to accommodate increased spending in that Ministry.

Schedule 5

Ministry of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry receives services under contracts managed by the Ministry of Service Alberta. Any commitments under these contracts are reported by the Ministry of Service Alberta.

The Ministry had the following transactions with related parties recorded on the consolidated Statement of Operations and the consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2008	2007 Restated (Note 3)
Revenues		
Lottery Fund	$ 548,861	$ 274,925
Alberta Heritage Scholarship Fund	58	58
	$ 548,919	$ 274,983
Expenses – Directly Incurred		
Grants	$ -	$ -
Other Services	3,593	3,182
	$ 3,593	$ 3,182
Tangible Capital Assets Transferred From (To)		
Others	$ 5,704	$ 67,983
Accounts Payable	$ -	$ 164
Accounts Receivable	$ 102,530	$ 16,638

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule 5

Ministry of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements but are disclosed in Schedule 6.

	Other Entities	
	2008	2007
Expenses – Incurred by Others		
Accommodation	$ 32,750	$ 29,222
Parks Maintenance	1,573	1,505
Legal	512	510
Internal Audit	225	125
Financial Services	419	-
	$ 35,479	$ 31,362

Schedule 6

Ministry of Tourism, Parks, Recreation and Culture
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008										2007
	Expenses – Incurred by Others						Valuation Adjustments [g]				
Program	Expenses [a]	Accommodation Costs[b]	Parks Maintenance[c]	Legal Services[d]	Internal Audit Services[e]	Financial Services[f]	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Provision for Doubtful Accounts	Total Expenses	Total Expenses Restated (Note 4)
Parks	$ 63,946	$ 2,850	$ 1,573	$ 179	$ 21	$ -	$ 608	$ 354	$ 8	$ 69,539	$ 56,025
Recreation and Sport	119,969	1,168	-	4	-	-	-	32	-	121,173	25,707
Tourism	56,817	1,557	-	100	40	-	-	31	-	58,545	49,216
Culture	65,059	11,410	-	7	8	-	-	55	-	76,539	79,221
Community Lottery Grants	372,899	-	-	39	12	419	-	23	-	373,392	201,669
Heritage	47,184	14,738	-	68	144	-	(406)	236	1	61,965	55,291
Human Rights and Citizenship	6,619	599	-	1	-	-	-	40	-	7,259	6,294
Ministry Support Services	11,817	428	-	114	-	-	-	79	-	12,438	12,067
	$ 744,310	$ 32,750	$ 1,573	$ 512	$ 225	$ 419	$ 202	$ 850	$ 9	$ 780,850	$ 485,490

[a] Expenses – Directly Incurred as per Consolidated Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 5, allocated by square footage.
[c] The Department of Infrastructure and Transportation provides road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 5, allocated to the program.
[d] Costs for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.
[e] The Department of Executive Council provides Internal Audit Services. Costs shown for Internal Audit Services on Schedule 5, allocated by estimated costs incurred by each program.
[f] Alberta Gaming and Liquor Commission provided financial services to Community Lottery grant programs. Costs shown for Financial Services on Schedule 5, allocated to the program.
[g] Valuation Adjustments as per Statement of Operations. Employee Benefits and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:
- Environmental Obligations – allocated to the program.
- Vacation Pay – allocated to the program by employee,
- Banked Overtime Pay – allocated to the program by employee,
- Doubtful Accounts Provision – allocated to the program.

Schedule 7

Ministry of Tourism, Parks, Recreation and Culture
Tangible Capital Assets
Year ended March 31, 2008
(thousands of dollars)

	2008									2007
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment[1]	Other	Land Improvements	Highways and Roads	Bridges	Total	Total Restated (Note 3)
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-20 years	20 years	40 years	40 years	40 years		
Historical Cost [2]										
Beginning of Year	$108,188	$139,832	$ 3,852	$ 37,785	$ 16,678	$160,049	$ 52,382	$ 2,996	$ 521,762	$ 424,195
Additions	-	27,822	350	6,501	187	16,944	2,058	16	53,878	31,400
Disposals, Including Write-Downs	-	(1,104)	(111)	(1,317)	(13)	(45)	(99)	-	(2,689)	(1,816)
Transfers To (From) Ministry	3,470	2,234	-	-	-	-	-	-	5,704	67,983
	$111,658	$168,784	$ 4,091	$ 42,969	$ 16,852	$176,948	$ 54,341	$ 3,012	$ 578,655	$ 521,762
Accumulated Amortization										
Beginning of Year	$ -	$ 68,041	$ 1,690	$ 17,382	$ 16,126	$ 80,921	$ 34,089	$ 871	$ 219,120	$ 210,434
Amortization Expense	-	3,860	203	2,013	108	3,983	1,436	44	11,647	9,745
Effect of Disposal	-	(801)	(105)	(1,228)	(1)	(12)	(75)	-	(2,222)	(1,059)
	$ -	$ 71,100	$ 1,788	$ 18,167	$ 16,233	$ 84,892	$ 35,450	$ 915	$ 228,545	$ 219,120
Net Book Value at March 31, 2008	$111,658	$ 97,684	$ 2,303	$ 24,802	$ 619	$ 92,056	$ 18,891	$ 2,097	$ 350,110	
Net Book Value at March 31, 2007	$108,188	$ 71,791	$ 2,162	$ 20,403	$ 552	$ 79,128	$ 18,293	$ 2,125		$ 302,642

(1) Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

(2) Historical cost includes work-in-progress at March 31, 2008 totaling $48,222 (2007 - $14,796) comprised of: buildings $27,204 (2007 - $6,761); computer hardware and software $320 (2007 - $1,083); equipment $4,672 (2007 - $1,791); other $184 (2007 – $15); land improvements $14,453 (2007- $4,398); highways $1,373 (2007 – $748) and bridges $ 16 (2007 - Nil).

Department of Tourism, Parks, Recreation and Culture

Financial Statements

March 31, 2008

Department of Tourism, Parks, Recreation and Culture
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Dedicated Revenue Initiatives

Schedule 3 – Expenses – Directly Incurred Detailed by Object

Schedule 4 – Budget

Schedule 5 – Comparison of Expenses, Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget

Schedule 6 – Salary and Benefits Disclosure

Schedule 7 – Related Party Transactions

Schedule 8 – Allocated Costs

Schedule 9 – Tangible Capital Assets

Auditor's Report

To the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit:

I have audited the statement of financial position of the Department of Tourism, Parks, Recreation and Culture (the Department) as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Department of Tourism, Parks, Recreation and Culture
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget (Schedule 4)	Actual	Actual Restated (Note 4)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 556,815	$ 548,871	$ 274,935
Transfers from the Government of Canada	1,059	1,632	2,457
Premiums, Fees and Licences	6,342	7,220	6,103
Other Revenue	3,404	4,859	3,045
	567,620	562,582	286,540
Expenses – Directly Incurred (Note 2(b) and Schedule 8)			
Voted (Schedules 3 and 5)			
Ministry Support Services	12,777	11,817	11,489
Parks	65,673	63,946	52,282
Recreation and Sport	116,045	117,717	22,371
Tourism	57,315	56,817	47,885
Culture	60,085	59,873	63,543
Community Lottery Grants	381,103	372,899	201,504
Heritage	39,217	38,692	33,718
Human Rights and Citizenship	6,441	6,392	5,643
	738,656	728,153	438,435
Statutory (Schedules 3 and 5)			
Queen's Golden Jubilee Scholarships	10	10	10
Valuation Adjustments			
Provision for Environmental Obligations	-	202	-
Provision for Doubtful Accounts	-	8	56
Provision for Vacation Pay and Banked Overtime	231	850	431
	241	1,070	497
	738,897	729,223	438,932
Gain (Loss) on Disposal of Tangible Capital Assets	800	(384)	(737)
Net Operating Results	$ (170,477)	$ (167,025)	$ (153,129)

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 3 and Note 4)
Assets		
Cash	$ 65	$ 50
Accounts Receivable (Note 5)	104,438	21,554
Tangible Capital Assets (Schedule 9)	342,879	295,510
	$ 447,382	$ 317,114
Liabilities		
Accounts Payable and Accrued Liabilities	$ 152,682	$ 67,650
Unearned Revenue	362	273
	153,044	67,923
Net Assets		
Net Assets at Beginning of Year	249,191	153,506
Net Operating Results	(167,025)	(153,129)
Net Transfer from General Revenues	212,172	248,814
Net Assets at End of Year	294,338	249,191
	$ 447,382	$ 317,114

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 3 and Note 4)
Operating Transactions		
Net Operating Results	$ (167,025)	$ (153,129)
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	10,917	9,134
Valuation Adjustments	1,060	487
Loss on Disposal of Tangible Capital Assets	384	737
	(154,664)	(142,771)
Increase in Accounts Receivable before Valuation Adjustments	(82,892)	(12,632)
Increase in Accounts Payable and Accrued Liabilities before Valuation Adjustments	83,980	4,414
Increase in Unearned Revenue	89	77
Cash Applied to Operating Transactions	(153,487)	(150,912)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedules 5 and 9)	(53,049)	(29,955)
Disposal of Tangible Capital Assets	83	20
Transfers of Tangible Capital Assets	(5,704)	(67,983)
Cash Applied to Capital Transactions	(58,670)	(97,918)
Financing Transactions		
Net Transfer from General Revenues	212,172	248,814
Increase (Decrease) in Cash	15	(16)
Cash, Beginning of Year	50	66
Cash, End of Year	$ 65	$ 50

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Department of Tourism, Parks, Recreation and Culture (Department) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to enhance and preserve the quality of life for Albertans. This is done by:

- Managing Alberta's provincial parks and protected areas and promoting recreational and sport opportunities;
- Facilitating tourism marketing, development and film investment;
- Promoting Alberta's rich culture, including its arts and heritage; and
- Protecting human rights, promoting diversity, fairness and access, and supporting the inclusion of all Albertans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Department of Tourism, Parks, Recreation and Culture, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable. Other entities reporting to the Minister are:

- Alberta Foundation for the Arts;
- The Alberta Historical Resources Foundation;
- Alberta Sport, Recreation, Parks and Wildlife Foundation;
- The Government House Foundation;
- Historic Resources Fund;
- Human Rights, Citizenship and Multiculturalism Education Fund; and
- The Wild Rose Foundation.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

The activities of these organizations are not included in these financial statements.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance and Enterprise. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenue are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Department may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets;
- Pension costs which comprise the cost of employer contributions for current service of employees during the year; and
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Incurred by Others

Services contributed by other entities in support of the Department operations are disclosed in Schedule 8.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Department are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty (thousands of dollars)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $7,241 (2007 – $8,700) for Heritage and $907 (2007 – $1,012) for Parks, based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Note 3 Correction of an Error (thousands of dollars)

During the year ended March 31, 2007, the Department of Infrastructure and Transportation acquired certain parcels of land for the purpose of creating parks in the vicinities of Edmonton and Calgary. The lands were expected to be transferred from the Department of Infrastructure and Transportation to the Department in the year ended in March 31, 2008 and accordingly, the 2007 financial statements reflected the properties as Tangible Capital Assets of the Department of Infrastructure and Transportation. Subsequent to the issue of the 2007 financial statements, it was determined that the transfer of the title to the land to the Department was completed prior to March 31, 2007 and that the Department should have known this information in preparing the 2007 financial statements. The financial statements for the year ended March 31, 2007 have been restated to correct for the transfer transaction that was not recorded. This resulted in an increase of $67,983 in Tangible Capital Assets and an increase in Net Assets reflected by way of an increase of $67,983 in Net Financing Provided from General Revenues.

Note 4 Government Reorganization/Program Transfers (thousands of dollars)

As a result of the government restructuring announced on March 13, 2008, the Department of Tourism, Parks, Recreation and Culture was split into the Department of Tourism, Parks & Recreation and the Department of Culture & Community Spirit. Since the 2007-08 fiscal year was substantially completed prior to the announcement of Government restructuring, and to ensure accountability against 2007 business plan, financial statements for 2007-08 fiscal year are based on the previous government structure in place at March 12, 2008.

In addition to the government reorganization, program transfers between the Ministry and the Ministries of Employment, Immigration and Industry, International and Intergovernmental Relations, and Municipal Affairs were undertaken and comparatives for 2006-07 have been restated for these transfers. The effect was to increase net operating loss by $1,520, and to increase net financing provided from General Revenues by $1,520.

Note 5 Accounts Receivable (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 104,437	$ (103)	$ 104,334	$ 21,018
Refunds from Suppliers	104	-	104	536
	$ 104,541	$ (103)	$ 104,438	$ 21,554

Accounts receivable are unsecured and non-interest bearing.

Note 6 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Department has not recorded the value of these collections in the financial statements due to the practical difficulties of reflecting them at a meaningful value. The collections are insured for $382 million. A description of the major collections is as follows:

(a) The Province, through the Historic Sites and Museums Branch, preserves and presents 9 historic sites that contain 48 restored historic buildings/structures and 3 stabilized ruins. The Branch also operates 3 interpretive centers, 2 museums and 2 cultural facilities. As well, it administers an additional 3 historic sites which contain 58 undeveloped historic buildings/structures, 12 newly acquired but unrestored buildings. In addition, the Branch owns 1 developed historic resource (leased to a society), 13 cairns, 4 archaeological sites and 1 palaeontological site. In total, the Department owns 1,904 hectares of land deemed to be of historic significance.

(b) The Royal Alberta Museum maintains 13 Curatorial programs, with total collection holdings comprising approximately 12.0 million objects. This includes more than 1,392,000 objects on-site; over 23,200 warehoused objects off site and another estimated 10,576,000 archaeological artifacts collected as part of the Archaeological Survey of Alberta permit process. The collections represent a highly diverse complement of cultural and natural heritage. These include mammals, birds, fish, insects, plants, minerals, gems, First Nations ethnographical material, military and cultural history artifacts, coins, as well as industrial, domestic, and textile collections; and the permitted archaeological materials recovered in Alberta, all with associated documentation and in many cases images and other media.

Note 6 Collections (continued)

(c) The Royal Tyrrell Museum of Palaeontology collection has over 120,000 catalogued items including original and replica fossils. Annually, approximately 2,000 specimens are accessioned into the collection.

(d) Reynolds-Alberta Museum exhibits approximately 160 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 3,250 major and 3,525 smaller artifacts. Included in these numbers are 88 vintage aircraft, the second largest collection in Canada. The museum also houses a collection of documents, numbering over 60,000 pieces, related to the museum's mechanization themes.

(e) The Remington Carriage Museum houses one of the largest collections of horse drawn vehicles in North America, with 268 carriages, buggies, wagons and sleighs, and approximately 690 associated small artifacts.

(f) The Ukrainian Cultural Heritage Village is responsible for the management of Historic Sites' collection of approximately 54,340 artifacts. Approximately 5,000 of these objects are used to furnish various smaller sites throughout the province, and 8,000 objects furnish the historic buildings at the Ukrainian Cultural Heritage Village. The remaining artifacts are preserved in storage.

(g) The Provincial Archives of Alberta holds approximately 42,200 linear metres of government textual records; 4,900 linear metres of private textual records; 65,400 maps; 27,630 architectural drawings; 2,186,200 photographic images; 41,130 hours of sound recordings; 68,330 hours of film and video materials; and 12,800 volumes of library holdings.

(h) The Arts Services Section of the Arts Branch manages 14 collections containing approximately 1,500 donated, purchased and/or commissioned artworks.

(i) The Glenbow-Alberta Institute, under contract to the Province of Alberta, manages the care of, and access to, a publicly owned collection of approximately 226,000 artifacts in cultural history, military history, ethnology, art and mineralogy; approximately 5.5 shelf kilometres of textual and archival records; over 2,100,000 historical photographs; about 350 hours of film footage; and 7,200 sound recordings. The collection is continually enhanced each year.

Note 7 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 109,425	$ 345,033
Long-term Leases	1,227	1,076
Service Contracts	60,087	87,244
Capital Construction Contracts	8,756	-
	$ 179,495	$ 433,353

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Capital Construction Contracts	Total
2009	$ 53,180	$ 698	$ 49,197	$ 8,756	$ 111,831
2010	31,085	399	5,633	-	37,117
2011	23,610	124	4,951	-	28,685
2012	550	6	220	-	776
2013	500	-	86	-	586
Thereafter	500	-	-	-	500
	$ 109,425	$ 1,227	$ 60,087	$ 8,756	$ 179,495

Note 8 Contingent Liabilities (thousands of dollars)

At March 31, 2008 the Department is a defendant in eight legal claims (2007 - ten legal claims). Seven of these claims have specified amounts totalling $15,856 and the remaining one has no specified amount (2007 - eight claims with specified amounts of $16,546 and two with no specified amounts). Included in the total legal claims is one claim amounting to $3,000 (2007 – one claim amounting to $3,000) in which the Department has been jointly named with other entities. Seven claims amounting to $15,856 (2007 – eight claims amounting to $13,546) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Certain contingent liabilities may exist for site remediation and reclamation in addition to the environment obligations recorded in the financial statements, which are described in Note 2. Due to uncertainty surrounding these circumstances it is not possible to determine the likelihood or amount of these contingent liabilities. The preliminary estimate of the amount of such potential contingent liabilities is Nil (2007 - $1,000).

Note 9 Trust Funds Under Administration (thousands of dollars)

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Department's financial statements.

As at March 31, 2008, trust funds under administration were as follows:

	2008	2007
Parks General Trust and Performance Deposits	$ 594	$ 521
Fort Dunvegan Historical Society Trust Fund	6	9
	$ 600	$ 530

In addition to the above trust funds under administration, the Department holds bank guarantees in the form of letters of credit in the amount of $26,378 (2007 – $16,081).

Note 10 Defined Benefit Plans (thousands of dollars)

The Department participates in the multi-employer Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $5,400 for the year ended March 31, 2008 (2007 – $4,807).

At December 31, 2007, the Management Employees Pension Plan reported a deficiency of $84,341 (2006 – $6,765) and the Public Service Pension Plan reported a deficiency of $92,070 (2006 surplus – $153,024). At December 31, 2007, the Supplementary Retirement Plan for Public Service Managers had a surplus of $1,510 (2006 – $3,698).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2008, the Bargaining Unit Plan reported an actuarial deficiency of $6,319 (2007 surplus – $153) and the Management, Opted Out and Excluded Plan an actuarial surplus of $7,874 (2007 – $10,148). The expense for these two plans is limited to the employer's annual contributions for the year.

Note 11 Other Business Relationships (thousands of dollars)

The Department has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Department. The primary agreement, which expires March 31, 2010, provides for international marketing services worldwide. A secondary agreement, which expires March 31, 2009, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Department exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Department acquired tourism marketing services totalling $ 24,539 (2007 – $21,973) from TAI, of which $ 2,397 (2007 – $5,490) was payable to TAI as at March 31, 2008. These amounts are included in the Department's financial statements under the element 4.0.2 Tourism Marketing (Schedule 5).

Note 12 Subsequent Events

Travel Alberta was established by the *Travel Alberta Act* enacted on the June 3, 2008. Travel Alberta will commence operations on April 1, 2009. The department will transfer the agreed upon Tourism Marketing and Travel Alberta programs to the corporation along with the associated budgets, operating expenses, assets, liabilities and net assets.

Note 13 Comparative Figures

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

Note 14 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Ministers.

Schedule 1

Department of Tourism, Parks, Recreation and Culture
Revenues
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Internal Government Transfers			
Transfers from the Lottery Fund	$ 556,805	$ 548,861	$ 274,925
Transfers from the Alberta Heritage Scholarship Fund	10	10	10
	556,815	548,871	274,935
Transfers from the Government of Canada	1,059	1,632	2,457
Premiums, Fees and Licences			
Camping Fees	4,185	4,527	3,948
Land and Grazing	666	752	634
Film Classification	520	735	735
Other	971	1,206	786
	6,342	7,220	6,103
Other Revenue			
Contribution in Kind	1,000	1,744	249
Refunds of Expenses	70	938	917
Other	2,334	2,177	1,879
	3,404	4,859	3,045
	$ 567,620	$ 562,582	$ 286,540

Department of Tourism, Parks, Recreation and Culture
Dedicated Revenue Initiatives
Year ended March 31, 2008
(thousands of dollars)

	2008		
	Authorized Dedicated Revenues	Actual Dedicated Revenues[a]	(Shortfall) / Excess[h]
Park Operations[b]	$ 6,959	$ 7,755	$ 796
Parks Infrastructure Management[c]	900	684	(216)
Acquisition of Historical Collections[d]	2,400	1,744	(656)
Heritage Resource Management[e]	607	658	51
Royal Alberta Museum[f]	172	131	(41)
Francophone Secretariat[g]	950	970	20
	$ 11,988	$ 11,942	$ (46)

(a) Revenues from dedicated revenue initiatives are included in the Department's revenues in the Statement of Operations and Schedule 1.

(b) Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.

(c) Parks collects a levy for facility redevelopment.

(d) Acquisition of Historical Collections dedicated revenue is related to donations of artifacts and other items to various historic sites and museums.

(e) The Government of Canada provided funding to provinces and territories to further the goals of the Historic Places Initiative. The funds are intended to promote development of the Canadian Register of Historic Places, use of nation-wide standards and guidelines and, in particular, greater municipal involvement in the identification and protection of historic places.

(f) Funding for Royal Alberta Museum is provided for the Alberta Biodiversity Monitoring Program.

(g) The Government of Canada provided funding to the Francophone Secretariat for the Canada-Alberta Cooperation Agreement to promote the official languages.

(h) Shortfall is deducted from current year's authorized budget, as disclosed in Schedules 4 and 5 to the financial statements.

Schedule 3

Department of Tourism, Parks, Recreation and Culture
Expenses – Directly Incurred Detailed By Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 4)
Voted			
Salaries, Wages and Employee Benefits	$ 81,095	$ 76,479	$ 69,536
Supplies and Services	85,542	85,779	70,483
Supplies and Services from Support Service Arrangements with Related Parties[a]	-	109	30
Grants	565,224	560,957	294,710
Financial Transactions and Other	117	193	211
Amortization of Tangible Capital Assets	12,801	10,917	9,134
Total Voted Expenses before Recoveries	744,779	734,434	444,104
Less: Recovery from Support Service Arrangements with Related Parties[b]	(6,123)	(6,281)	(5,669)
	$ 738,656	$ 728,153	$ 438,435
Statutory			
Grants	$ 10	$ 10	$ 10
Valuation Adjustments			
Provision for Environmental Obligations	-	202	-
Provision for Doubtful Accounts	-	8	56
Provision for Vacation Pay and Banked Overtime	231	850	431
	$ 241	$ 1,070	$ 497

(a) The Department received Freedom of Information and Privacy (FOIP) services from the Department of Finance and Enterprise; and revenue and accounts receivable services from the Department of Energy.

(b) The Department provided financial and administrative services to the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture. Costs incurred by the Department for these services were recovered from the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture.

Schedule 4

Department of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2008
(thousands of dollars)

	2007-2008				
	Estimates	Adjustment	Budget	Authorized Supplementary	Authorized Budget
Revenues					
Internal Government Transfers	$ 556,815	$ -	$ 556,815	$ -	$ 556,815
Transfers from the Government of Canada	1,059	-	1,059	513 (a)(b)	1,572
Premiums, Fees and Licences	6,342	-	6,342	-	6,342
Other Revenue	3,404	-	3,404	1,572 (c)(d)	4,976
	567,620	-	567,620	2,085	569,705
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	12,777	-	12,777	-	12,777
Parks	65,673	-	65,673	1,500 (e)	67,173
Recreation and Sport	116,045	-	116,045	-	116,045
Tourism	57,315	-	57,315	-	57,315
Culture	60,085	-	60,085	350 (e)	60,435
Community Lottery Grants	381,103	-	381,103	16,000 (i)	397,103
Heritage	39,217	-	39,217	1,735 (b)(c)(d)	40,952
Human Rights and Citizenship	6,441	-	6,441	-	6,441
Dedicated Revenue Shortfall	-	(46) (h)	(46)	-	(46)
	738,656	(46)	738,610	19,585	758,195
Statutory Expenses					
Queen's Golden Jubilee Scholarships	10	-	10	-	10
Valuation adjustments					
Provision for Environmental Obligations	-	-	-	-	-
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay	231	-	231	-	231
	241	-	241	-	241
Gain (Loss) on Disposal of Tangible Capital Assets	800	-	800	-	800
Net Operating Results	$ (170,477)	$ 46	$ (170,431)	$ (17,500)	$ (187,931)
Equipment/Inventory Purchases	$ 3,248	$ -	$ 3,248	$ 1,000 (e)	$ 4,248
Capital Investment	$ 19,284	$ -	$ 19,284	$ 34,817 (e)(f)(g)	$ 54,101

Schedule 4

Department of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2008
(thousands of dollars)

(a) Treasury Board authorized a dedicated revenue increase of $350 for the Culture program associated with the Canada – Alberta Cooperation Agreement.

(b) Treasury Board authorized a dedicated revenue increase of $163 to the Heritage program associated with the Historic Places Initiative.

(c) Treasury Board authorized a dedicated revenue increase of $172 associated with the Heritage Program for the Alberta Biodiversity Monitoring Program.

(d) Treasury Board authorized a dedicated revenue increase of $1,400 associated with the acquisition of historical artifacts for the Reynolds Alberta Museum.

(e) Treasury Board authorized an increase of $29,200 for capital maintenance and renewal projects of provincial parks and protected areas. This includes $26,700 in capital investment, $1,000 in equipment/inventory purchases, and $1,500 in expenses.

(f) Treasury Board authorized an increase of $5,024 associated with the completion of projects at the Canmore Nordic Centre and at various Centennial Interpretive Centres.

(g) Treasury Board approved an $3,093 capital carry-over of the 2006-07 unused appropriation.

(h) Adjustments include dedicated revenue shortfalls (Schedule 2).

(i) This over expenditure was forecasted to be accommodated by other lapses in the Department. However, during the government reorganization announced on March 13, 2008, responsibility for this program was transferred to the Ministry of Aboriginal Relations. As a result, the Legislative Assembly approved $16 million, via a Supplementary Estimate, to accommodate increased spending in that Ministry.

Schedule 5

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

		2007-08 Estimates	Adjustments	2007-08 Budget	2007-08 Authorized Supplementary[a]		2007-08 Authorized Budget	2007-08 Actual[b]	Unexpended (Over Expended)
Voted Operating Expense and Equipment/Inventory Purchases and Capital Investment									
1	Ministry Support Services								
1.0.1	Minister's Office	$ 530	$ -	$ 530	$ -		$ 530	$ 474	$ 56
1.0.2	Associate Minister's Office	-	-	-	-		-	285	(285)
1.0.3	Deputy Minister's Office	692	-	692	-		692	669	23
1.0.4	Strategic Corporate Services								
	- Operating Expense	6,504	-	6,504	-		6,504	5,517	987
	- Equipment/Inventory Purchases	50	-	50	-		50	458	(408)
1.0.5	Corporate Costs	3,183	-	3,183	-		3,183	3,117	66
1.0.6	Communications	704	-	704	-		704	580	124
1.0.7	Human Resources	1,164	-	1,164	-		1,164	1,175	(11)
		12,827	-	12,827	-		12,827	12,275	552
2	Parks								
2.0.1	Program Support	372	-	372	-		372	379	(7)
2.0.2	Parks Policy and Planning	4,562	-	4,562	-		4,562	4,743	(181)
2.0.3	Parks Operations								
	-Operating Expense	39,632	-	39,632	-		39,632	39,451	181
	-Equipment/Inventory Purchases	220	-	220	-		220	1,075	(855)
2.0.4	Parks Infrastructure Management								
	-Operating Expense	8,094	-	8,094	1,500	[h]	9,594	8,969	625
	-Equipment/Inventory Purchases	978	-	978	1,000	[h]	1,978	1,569	409
	-Capital Investment	19,284	-	19,284	34,817	[h] [i] [j]	54,101	47,029	7,072
2.0.5	Amortization of Capital Assets	12,013	-	12,013	-		12,013	10,404	1,609
2.0.6	Nominal Sum Disposals	1,000	-	1,000	-		1,000	-	1,000
		86,155	-	86,155	37,317		123,472	113,619	9,853
3	Recreation and Sport								
3.0.1	Program Support	405	-	405	-		405	452	(47)
3.0.2	Recreation Services	1,121	-	1,121	-		1,121	1,084	37
3.0.3	Sports Services	549	-	549	-		549	2,211	(1,662)
3.0.4	Recreation and Sport Facilities Grants								
	-Operating Expense funded by Lotteries	90,000	-	90,000	-		90,000	90,000	-
3.0.5	Hosting Major Athletic Events								
	-Operating Expense funded by Lotteries	500	-	500	-		500	500	-
3.0.6	Assistance to the Alberta Sport, Recreation, Parks and Wildlife Foundation								
	Operating Expense funded by Lotteries	23,470	-	23,470	-		23,470	23,470	-
		116,045	-	116,045	-		116,045	117,717	(1,672)

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

		2007-2008 Estimates	Adjustments	2007-2008 Budget	2007-2008 Authorized Supplementary[a]	2007-2008 Authorized Budget	2007-2008 Actual[b]	Unexpended (Over Expended)
4	Tourism							
4.0.1	Program Support	500	-	500	-	500	499	1
4.0.2	Tourism Marketing	45,475	-	45,475	-	45,475	44,570	905
4.0.3	Tourism Information Services	3,230	-	3,230	-	3,230	2,630	600
4.0.4	Tourism Research and Development	5,162	-	5,162	-	5,162	5,637	(475)
	- Equipment/Inventory Purchases	-	-	-	-	-	97	(97)
4.0.5	Travel Alberta Secretariat	2,948	-	2,948	-	2,948	3,481	(533)
		57,315	-	57,315	-	57,315	56,914	401
5	Culture							
5.0.1	Program Support							
	- Operating Expense	997	-	997	-	997	951	46
	- Equipment/Inventory Purchases	-	-	-	-	-	26	(26)
5.0.2	Arts							
	- Operating Expense	2,011	-	2,011	-	2,011	1,599	412
	- Equipment/Inventory Purchases	-	-	-	-	-	5	(5)
5.0.3	Voluntary Sector Services							
	- Operating Expense	975	-	975	-	975	747	228
	- Equipment/Inventory Purchases	-	-	-	-	-	8	(8)
5.0.4	Alberta Film Commission	419	-	419	-	419	413	6
5.0.5	Alberta Film Development Program							
	- Operating Expense	-	-	-	-	-	336	(336)
	- Operating Expense funded by Lotteries	18,285	-	18,285	-	18,285	18,285	-
5.0.6	Francophone Secretariat	1,009		1,009	350 [d]	1,359	1,442	(83)
5.0.7	Cultural Initiatives	1,239	-	1,239	-	1,239	950	289
5.0.8	Assistance to the Alberta Foundation for the Arts							
	- Operating Expense funded by Lotteries	26,634	-	26,634	-	26,634	26,634	-
5.0.9	Assistance to the Wild Rose Foundation							
	- Operating Expense funded by Lotteries	8,516	-	8,516	-	8,516	8,516	-
		60,085	-	60,085	350	60,435	59,912	523

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

		2007-2008 Estimates	Adjustments	2007-2008 Budget	2007-2008 Authorized Supplementary[a]		2007-2008 Authorized Budget	2007-2008 Actual[b]	Unexpended (Over Expended)
6	Community Lottery Grants								
6.0.1	Program Support	2,155	-	2,155	-		2,155	1,895	260
6.0.2	Major Community Facilities Program -Operating Expense Funded by Lotteries	140,000	-	140,000	-		140,000	140,000	-
6.0.3	Community Facilities Enhancement Program - Operating Expense Funded by Lotteries	38,500	-	38,500	-		38,500	38,500	-
6.0.4	Community Initiatives Program - Operating Expense Funded by Lotteries	30,000	-	30,000	-		30,000	30,000	-
6.0.5	Major Fairs and Exhibitions - Operating Expense Funded by Lotteries	53,360	-	53,360	-		53,360	53,360	-
6.0.6	Other Initiatives - Operating Expense Funded by Lotteries	11,088	-	11,088	-		11,088	11,088	-
6.0.7	Horse Racing and Breeding Renewal Program - Operating Expense Funded by Lotteries	56,000	-	56,000	-		56,000	35,709	20,291
6.0.8	Bingo Associations - Operating Expense Funded by Lotteries	10,000	-	10,000	-		10,000	6,426	3,574
6.0.9	First Nations Development Fund - Operating Expense Funded by Lotteries	40,000	-	40,000	16,000	[k]	56,000	55,921	79
		381,103	-	381,103	16,000		397,103	372,899	24,204

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

		2007-2008 Estimates	Adjustments	2007-2008 Budget	2007-2008 Authorized Supplementary[a]		2007-2008 Authorized Budget	2007-2008 Actual[b]	Unexpended (Over Expended)
7	Heritage								
7.0.1	Program Support	1,511	-	1,511	-		1,511	734	777
7.0.2	Royal Alberta Museum								
	- Operating Expense	6,089	-	6,089	172	[f]	6,261	6,202	59
	- Equipment/Inventory Purchases	-	-	-	-		-	239	(239)
7.0.3	Royal Tyrrell Museum of Palaeontology								
	- Operating Expense	2,930	-	2,930	-		2,930	2,629	301
	- Equipment/Inventory Purchases	1,200	-	1,200	-		1,200	1,236	(36)
	-Capital Investment							47	(47)
7.0.4	Other Museums								
	- Operating Expense	4,525	-	4,525	-		4,525	4,751	(226)
	- Equipment/Inventory Purchases	-	-	-	-		-	294	(294)
7.0.5	Historic Sites								
	- Operating Expense	6,245	-	6,245	-		6,245	6,042	203
	- Equipment/Inventory Purchases	800	-	800	-		800	865	(65)
7.0.6	Provincial Archives of Alberta								
	- Operating Expense	2,498	-	2,498	-		2,498	2,511	(13)
	- Equipment/Inventory Purchases	-	-	-	-		-	78	(78)
7.0.7	Acquisition of Historical Collections	1,000	-	1,000	1,400	[g]	2,400	1,742	658
7.0.8	Historic Resource Management								
	- Operating Expense	5,235	-	5,235	163	[e]	5,398	5,198	200
	- Equipment/Inventory Purchases	-	-	-	-		-	23	(23)
7.0.9	Assistance to the Alberta Historical Resources Foundation								
	- Operating Expense funded by Lotteries	8,587	-	8,587	-		8,587	8,587	-
7.0.10	Amortization of Tangible Capital Assets	597	-	597	-		597	296	301
		41,217	-	41,217	1,735		42,952	41,474	1,478

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

	2007-2008 Estimates	Adjustments	2007-2008 Budget	2007-2008 Authorized Supplementary[a]	2007-2008 Authorized Budget	2007-2008 Actual[b]	Unexpended (Over Expended)
8 Human Rights and Citizenship							
8.0.1 Human Rights and Citizenship	4,576	-	4,576	-	4,576	4,527	49
8.0.2 Financial Assistance to the Human Rights, Citizenship and Multiculturalism Education Fund							
- Operating Expense funded by Lotteries	1,865	-	1,865	-	1,865	1,865	-
	6,441	-	6,441	-	6,441	6,392	49
Dedicated Revenue Shortfall (Schedule 2)	-	(46) [c]	(46)	-	(46)	-	(46)
Total Voted Expenses	$ 761,188	$ (46)	$ 761,142	$ 55,402	$ 816,544	$ 781,202	$ 35,342
Operating Expense	$ 181,851	$ (46)	$ 181,805	$ 3,585	$ 185,390	$ 179,292	$ 6,098
Operating Expense funded by Lotteries	556,805	-	556,805	16,000	572,805	548,861	23,944
Equipment/Inventory Purchases	3,248	-	3,248	1,000	4,248	5,973	(1,725)
	741,904	(46)	741,858	20,585	762,443	734,126	28,317
Capital Investment	19,284	-	19,284	34,817	54,101	47,076	7,025
Total Voted Expenses	$ 761,188	$ (46)	$ 761,142	$ 55,402	$ 816,544	$ 781,202	$ 35,342
Statutory Expenses							
Queen's Golden Jubilee Scholarships	$ 10	$ -	$ 10	$ -	$ 10	$ 10	$ -
Valuation Adjustments – Environmental Obligations	-	-	-	-	-	202	(202)
Valuation Adjustments – Vacation Pay and Banked Overtime	231	-	231	-	231	850	(619)
Valuation Adjustments – Doubtful Accounts	-	-	-	-	-	8	(8)
	$ 241	$ -	$ 241	$ -	$ 241	$ 1,070	$ (829)
Non-Budgetary Disbursements by Program							
2 Parks							
2.0.4 Parks Infrastructure Management	$ 1,012	$ -	$ 1,012	$ -	$ 1,012	$ 664	$ 348
7 Heritage				-			
7.0.5 Historic Sites	8,700	-	8,700		8,700	350	8,350
	$ 9,712	$ -	$ 9,712	$ -	$ 9,712	$ 1,014	$ 8,698

Schedule 5

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment, Statutory Expenses, and Non-Budgetary Disbursements by Element to Authorized Budget
Year ended March 31, 2008
(thousands of dollars)

(a) Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act* (for net budgeted initiatives).
(b) Includes achievement bonus amounting to $1,087.
(c) Adjustments include dedicated revenue shortfalls (Schedule 2).
(d) Treasury Board authorized a dedicated revenue increase of $350 for the Francophone Secretariat for the Canada – Alberta Cooperation Agreement.
(e) Treasury Board authorized a dedicated revenue increase of $163 for Heritage Resource Management for the Historic Places Initiative.
(f) Treasury Board authorized a dedicated revenue increase of $172 associated with Royal Alberta Museum for the Alberta Biodiversity Monitoring Program.
(g) Treasury Board authorized a dedicated revenue increase of $1,400 associated with the acquisition of historical artifacts for the Reynolds – Alberta Museum.
(h) Treasury Board authorized an increase of $29,200 for capital maintenance and renewal projects of provincial parks and protected areas. This includes $26,700 for capital investment, $1,000 in equipment/inventory purchases, and $1,500 in expenses.
(i) Treasury Board authorized an increase of $5,024 associated with the completion of projects at the Canmore Nordic Centre and at various Centennial Interpretive Centres.
(j) Treasury Board approved a $3,093 capital carry-over of the 2006-07 unused appropriation.
(k) This over expenditure was forecasted to be accommodated by other lapses in the Department. However, during the government reorganization announced on March 13, 2008, responsibility for this program was transferred to the Ministry of Aboriginal Relations. As a result, the Legislative Assembly approved $16 million, via a Supplementary Estimate, to accommodate increased spending in that Ministry.

Schedule 6

Department of Tourism, Parks, Recreation and Culture
Salary and Benefits Disclosure
Year ended March 31, 2008

	2008				2007
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Senior Officials					
Deputy Minister[d]	$ 230,520	$ 39,500	$ 55,148	$ 325,168	$ 290,164
Chief Commissioner, Alberta Human Rights and Citizenship Commission	175,678	63,412	1,315	240,405	175,804
Executives					
Assistant Deputy Minister, Tourism, Marketing & Heritage Division	164,736	21,761	38,840	225,337	218,278
Assistant Deputy Minister, Parks, Conservation, Recreation & Sport Division[e]	171,140	28,181	41,574	240,895	218,576
Assistant Deputy Minister, Culture & Community Development Division	164,736	34,447	40,499	239,682	267,333
Assistant Deputy Minister, Strategic Corporate Services[f]	137,934	1,500	31,938	171,372	181,003
Executive Director, Human Resource Services	130,752	21,113	32,180	184,045	133,934
Executive Director, Travel Alberta	147,912	14,987	8,539	171,438	166,825

Prepared in accordance with Treasury Board Directive 12/98 as amended.
Total salary and benefits relating to a position are disclosed.

[a] Base salary includes regular base pay.
[b] Other cash benefits include bonuses, vacation payments, overtime and lump sum payments.
[c] Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.
[d] Automobile provided, no dollar amount included in other non-cash benefits, other cash benefits are disclosed in the financial statements of the Department of Children Services.
[e] This position was occupied by two individuals through the year.
[f] Salary and benefits for this position are disclosed for 10 months.

Department of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007 Restated (Note 3 and Note 4)
Revenues				
Grants	$ -	$ -	$ 548,871	$ 274,935
Expenses – Directly Incurred				
Grants	$ 69,072	$ 59,972	$ -	$ -
Other services	-	-	3,508	3,101
	$ 69,072	$ 59,972	$ 3,508	$ 3,101
Tangible Capital Assets Transferred from (to) Others	$ -	$ -	$ 5,704	$ 67,983
Accounts Payable	$ 7	$ 2	$ -	$ 164
Accounts Receivable	$ 257	$ 928	$ 102,480	$ 16,638

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule 7

Department of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Recoveries				
Services Provided	$ 1,432	$ 1,241	$ -	$ -
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 31,086	$ 27,726
Parks Maintenance	-	-	1,573	1,505
Legal	-	-	507	490
Internal Audit	-	-	225	125
Financial Services	-	-	419	-
	$ -	$ -	$ 33,810	$ 29,846

Schedule 8

Department of Tourism, Parks, Recreation and Culture
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008											2007
		Expenses – Incurred by Others						Valuation Adjustments[h]				
Program	Expenses [a]	Services Provided [b]	Accommodation Costs [c]	Parks Maintenance [d]	Legal Services[e]	Internal Audit Services[f]	Financial Services[g]	Provision for Environmental Obligations	Provision for Vacation Pay and Banked Overtime	Provision for Doubtful Accounts	Total Expenses	Total Expenses Restated (Note 4)
Ministry Support Services	$ 11,817	$ -	$ 428	$ -	$ 114	$ -	$ -	$ -	$ 79	$ -	$ 12,438	$ 12,067
Parks	63,946	-	2,850	1,573	179	21	-	608	354	8	69,539	54,520
Recreation and Sport	117,717	(190)	198	-	-	-	-	-	32	-	117,757	24,040
Tourism	56,817	-	1,557	-	100	40	-	-	31	-	58,545	49,216
Culture	59,873	(467)	10,880	-	6	8	-	-	55	-	70,355	73,857
Community Lottery Grants	372,899	-	-	-	39	12	419	-	23	-	373,392	201,669
Heritage	38,692	(589)	14,608	-	68	144	-	(406)	236	-	52,753	46,319
Human Rights and Citizenship	6,392	(186)	565	-	1	-	-	-	40	-	6,812	5,839
Queen's Golden Jubilee Scholarships	10	-	-	-	-	-	-	-	-	-	10	10
	$ 728,163	$ (1,432)	$ 31,086	$ 1,573	$ 507	$ 225	$ 419	$ 202	$ 850	$ 8	$ 761,601	$ 467,537

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.

(b) Financial and administrative services are provided to the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture.

(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 7, allocated by square footage.

(d) The Department of Infrastructure and Transportation provided road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 7, allocated to the program.

(e) Costs shown for Legal Services on Schedule 7, allocated by estimated costs incurred by each program.

(f) The Department of Treasury Board provided Internal Audit Services. Costs shown for Internal Audit Services on Schedule 7, allocated by estimated costs incurred by each program.

(g) Alberta Gaming and Liquor Commission provided financial services to Community Lottery grant programs. Costs shown for Financial Services on Schedule 7, allocated to the program.

(h) Valuation Adjustments as per Statement of Operations. Environmental Obligations, Employee Benefits and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:
- Environmental Obligations – allocated to the program.
- Vacation Pay – allocated to the program by employee,
- Banked Overtime – allocated to the program by employee,
- Doubtful Accounts Provision – allocated to the program.

Schedule 9

Department of Tourism, Parks, Recreation and Culture
Tangible Capital Assets
Year ended March 31, 2008
(thousands of dollars)

	2008									2007
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment[a]	Other	Land Improvements	Highways and Roads	Bridges	Total	Total
	Restated (Note 3)									Restated (Note 3)
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-10 years	20 years	40 years	40 years	40 years		
Historical Cost [b]										
Beginning of Year	$ 106,074	$ 139,577	$ 3,620	$ 31,506	$ 16,119	$ 160,049	$ 52,382	$ 2,996	$ 512,323	$ 416,195
Additions	-	27,822	342	5,682	185	16,944	2,058	16	53,049	29,955
Disposals, Including Write-Downs	-	(1,104)	(87)	(1,317)	(13)	(45)	(99)	-	(2,665)	(1,810)
Transfers To (From) Department	3,470	2,234	-	-	-	-	-	-	5,704	67,983
	$ 109,544	$ 168,529	$ 3,875	$ 35,871	$ 16,291	$ 176,948	$ 54,341	$ 3,012	$ 568,411	$ 512,323
Accumulated Amortization										
Beginning of Year	$ -	$ 67,981	$ 1,546	$ 15,488	$ 15,917	$ 80,921	$ 34,089	$ 871	$ 216,813	$ 208,732
Amortization Expense	-	3,854	176	1,372	52	3,983	1,436	44	10,917	9,134
Effect of Disposal	-	(801)	(81)	(1,228)	(1)	(12)	(75)	-	(2,198)	(1,053)
	$ -	$ 71,034	$ 1,641	$ 15,632	$ 15,968	$ 84,892	$ 35,450	$ 915	$ 225,532	$ 216,813
Net Book Value at March 31, 2008	$ 109,544	$ 97,495	$ 2,234	$ 20,239	$ 323	$ 92,056	$ 18,891	$ 2,097	$ 342,879	
Net Book Value at March 31, 2007	$ 106,074	$ 71,596	$ 2,074	$ 16,018	$ 202	$ 79,128	$ 18,293	$ 2,125		$ 295,510

[a] Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

[b] Historical cost includes work-in-progress at March 31, 2008 totalling $47,809 (2007 - $14,596) comprised of: buildings $27,204 (2007 - $6,761); computer hardware and software $320 (2007 - $1,083); equipment $4,259 (2007 - $1,591); other $184 (2007 – $15); land improvements $14,453 (2007 - $4,398); highways $1,373 (2007 – 748) and bridges $16 (2007 - $ Nil).

Alberta Foundation for the Arts

Financial Statements

March 31, 2008

Alberta Foundation for the Arts
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

Auditor's Report

To the Members of the Alberta Foundation for the Arts and the Minister of Culture and Community Spirit:

I have audited the statement of financial position of Alberta Foundation for the Arts as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Alberta Foundation for the Arts
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 3)
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 26,634	$ 26,634	$ 22,134
Investment Income	445	452	413
Other Revenue			
Miscellaneous	60	70	104
Donations of Artworks	145	13	90
	27,284	27,169	22,741
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Arts Creation and Production	9,645	9,433	8,672
Arts Promotion	8,343	8,477	5,903
Arts Participation	5,670	5,880	4,655
Art Collection and Display	3,301	3,062	2,972
Administration	352	341	306
	27,311	27,193	22,508
Net Operating Results	$ (27)	(24)	233
Fund Balance, Beginning of Year		1,329	1,096
Fund Balance, End of Year		$ 1,305	$ 1,329

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007
Assets		
Cash and Short-Term Investments (Note 4)	$ 2,153	$ 1,973
Accrued Interest	15	15
Accounts Receivable (Note 5)	55	6
	2,223	1,994
Cash and Short-Term Investments Appropriated for Non-Current Use (Note 4)	467	467
Tangible Capital Assets (Note 6)	201	228
	$ 2,891	$ 2,689
Liabilities		
Accounts Payable and Accrued Liabilities	$ 1,119	$ 893
Fund Balances		
Unrestricted	1,305	1,329
General Reserve – Restricted (Note 8)	467	467
	1,772	1,796
	$ 2,891	$ 2,689

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007
Operating Transactions		
Net Operating Results	$ (24)	$ 233
Non-cash Items included in Net Operating Results		
Amortization of Tangible Capital Assets	27	17
	3	250
(Increase) Decrease in Accounts Receivable	(49)	16
Increase in Accounts Payable and Accrued Liabilities	226	344
Cash Provided by Operating Transactions	180	610
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 6)	-	(207)
Increase in Cash	180	403
Cash, Beginning of Year	1,973	1,570
Cash, End of Year	$ 2,153	$ 1,973

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Alberta Foundation for the Arts (Foundation) operates under the authority of the *Alberta Foundation for the Arts Act*, Chapter A-19, Revised Statutes of Alberta 2000.

The purposes of the Foundation are:

- To support and contribute to the development of literary, performing, visual and media arts in Alberta;
- To provide both individuals and organizations with opportunities to participate in the arts in Alberta;
- To promote the enjoyment of works of art by Alberta artists;
- To oversee the collection, preservation and display of works of art by Alberta artists; and
- To encourage artists living in Alberta in their work.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Foundation for the Arts, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Artworks

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Proceeds from the disposition of artworks can only be used to acquire other items to be added to the collection or for the direct care of existing artworks.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Basis of Financial Reporting (continued)

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Investments

Investments are recorded at cost. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2008

Note 3 Program Transfer (thousands of dollars)

A Film and Video Schools program transfer between the Department of Tourism, Parks, Recreation and Culture and the Alberta Foundation for the Arts was undertaken and comparatives for 2006-07 have been restated for these transfers. The effect was to increase revenues from $22,691 to $22,741 and to increase expenses from $22,458 to $22,508.

Note 4 Cash and Short -Term Investments Appropriated for Non - Current Use (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Short-term investments consist of deposits in the amount of $300 (2007 - $300) with life insurance companies maturing April 4, 2008.

Cash and short-term investments in the amount of $467 (2007 - $467) has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Note 8).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 5 Accounts Receivable (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 55	$ -	$ 55	$ 6

Accounts receivable are unsecured and non-interest bearing.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2008

Note 6 Tangible Capital Assets (thousands of dollars)

	Equipment	Computer Hardware and Software	2008 Total	2007 Total
Estimated Useful Life	10 years	4 years		
Historical Cost				
Beginning of Year	$ 268	$ 33	$ 301	$ 100
Additions	-	-	-	207
Disposals	-	(13)	(13)	(6)
	$ 268	$ 20	$ 288	$ 301
Accumulated Amortization				
Beginning of Year	$ 40	$ 33	$ 73	$ 62
Amortization Expense	27	-	27	17
Effect of Disposal	-	(13)	(13)	(6)
	$ 67	$ 20	$ 87	$ 73
Net Book Value at March 31, 2008	$ 201	$ -	$ 201	
Net Book Value at March 31, 2007	$ 228	$ -		$ 228

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2008

Note 7 Artworks

The Alberta Foundation for the Arts actively collects visual artworks, which document the Province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass, fibre and prints. At year end, the collection consisted of approximately 7,641 (2007 – 7,510) artworks with an approximate value of $9,506,000 (2007 – $9,090,000). During the year, the Foundation purchased 116 (2007 – 48) artworks by Alberta artists at a total cost of $402,750 (2007 – $340,500); contributions to the collection included 15 (2007 – 29) artworks with an appraised value of $13,240 (2007 – $90,250). There were no artwork dispositions during the year (2007 – Nil).

Note 8 General Reserve

The general reserve has been established by appropriation from the fund balance. The reserve was established for the purpose of retaining an ongoing funding capability. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 9 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 6,300	$ 6,905
Service Contracts	823	34
	$ 7,123	$ 6,939

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Total
2009	$ 6,300	$ 423	$ 6,723
2010	-	400	400
	$ 6,300	$ 823	$ 7,123

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2008

Note 10 Honoraria (thousands of dollars)

	2008			2007
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 3	$ -	$ 3	$ 10
Other Members (9)	26	-	26	27
	$ 29	$ -	$ 29	$ 37

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

(b) No benefits were provided to Board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 11 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

Alberta Foundation for the Arts
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 3)
Grants	$ 24,258	$ 24,347	$ 20,014
Supplies and Services	1,353	1,296	1,044
Supplies and Services from Support Service Arrangements with Related Parties[a]	1,078	1,078	957
Acquisition of Artworks	400	403	349
Donations of Artworks	145	13	90
Honoraria (Note 10)	50	29	37
Amortization of Tangible Capital Assets	27	27	17
	$ 27,311	$ 27,193	$ 22,508

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Alberta Foundation for the Arts
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007 Restated (Note 3)	2008	2007
Revenues				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 26,634	$ 22,134	$ -	$ -
Expenses – Directly Incurred				
Grants	$ 148	$ 123	$ -	$ -
Other Services	-	-	18	13
	$ 148	$ 123	$ 18	$ 13
Accounts Receivable	$ -	$ -	$ 50	$ -
Accounts Payable	$ 19	$ 3	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Other Services	$ 341	$ 225	$ -	$ -
Accommodation	-	-	464	492
Legal	-	-	-	6
	$ 341	$ 225	$ 464	$ 498

Alberta Foundation for the Arts
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

Program	2008 Expenses [a]	Expenses – Incurred by Others: Accommodation Costs[b]	Expenses – Incurred by Others: Other Services[c]	2008 Total Expenses	2007 Total Expenses Restated (Note 3)
Arts Creation and Production	$ 9,433	$ 11	$ 76	$ 9,520	$ 8,732
Arts Promotion	8,477	12	82	8,571	5,973
Arts Participation	5,880	13	78	5,971	4,725
Art Collection and Display	3,062	418	25	3,505	3,449
Administration	341	10	80	431	352
	$ 27,193	$ 464	$ 341	$ 27,998	$ 23,231

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.
[c] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.

The Alberta Historical Resources Foundation

Financial Statements

March 31, 2008

The Alberta Historical Resources Foundation
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

Auditor's Report

To the Directors of the Alberta Historical Resources Foundation and the Minister of Culture and Community Spirit:

I have audited the statement of financial position of Alberta Historical Resources Foundation as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

The Alberta Historical Resources Foundation
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008				2007
		Actual			Actual
	Budget	Operating Fund	Restricted Fund	Total	Total
Revenues					
Internal Government Transfers					
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 8,587	$ 8,587	$ -	$ 8,587	$ 7,787
Investment Income	260	270	-	270	270
Other Revenue	6	2	-	2	-
	8,853	8,859	-	8,859	8,057
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)					
Support to Provincial Heritage Organizations					
Alberta Museums Association	2,000	2,000	-	2,000	1,400
Archives Society of Alberta	250	285	-	285	160
Other	196	220	-	220	146
	2,446	2,505	-	2,505	1,706
Glenbow Museum	3,434	3,434	-	3,434	3,379
Heritage Preservation Projects	1,745	1,636	-	1,636	1,414
Main Street Program	676	564	-	564	618
Heritage Awareness Projects	418	529	-	529	549
Roger Soderstrom Fellowship Projects	5	-	8	8	9
Administration	183	231	-	231	255
	8,907	8,899	8	8,907	7,930
Net Operating Results	$ (54)	(40)	(8)	(48)	127
Fund Balances at Beginning of Year		4,296	11	4,307	4,180
Fund Balances at End of Year		$ 4,256	$ 3	$ 4,259	$ 4,307

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007
Assets		
Cash (Note 3)	$ 4,062	$ 4,155
Accounts receivable	1	-
Inventory	5	5
	4,068	4,160
Cash Appropriated for Non-Current Use (Notes 3 and 7)	50	50
Tangible Capital Assets (Note 4)	296	350
	$ 4,414	$ 4,560
Liabilities		
Accounts Payable and Accrued Liabilities	$ 105	$ 203
Fund Balances		
Unrestricted	4,256	4,296
Restricted (Note 6)	3	11
	4,259	4,307
Reserve (Note 7)	50	50
	4,309	4,357
	$ 4,414	$ 4,560

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007
Operating Transactions		
Net Operating Results	$ (48)	$ 127
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	56	45
	8	172
Increase in Accounts Receivable	(1)	-
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(98)	140
Cash (Applied to) Provided by Operating Transactions	(91)	312
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	(2)	(109)
(Decrease) Increase in Cash	(93)	203
Cash, Beginning of Year	4,155	3,952
Cash, End of Year	$ 4,062	$ 4,155

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Alberta Historical Resources Foundation (Foundation) operates under the authority of the *Historical Resources Act*, Chapter H-9, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to assist in the preservation and interpretation of Alberta's heritage primarily through the encouragement and sponsorship of community heritage initiatives.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Historical Resources Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for the revenues and expenses associated with the primary activities of the Foundation; and
- Restricted funds account for contributions received with imposed conditions on how the funds are to be used, interest earned and the expenses associated with the specified activities.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenue

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations and individuals as well as inventories held for resale.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Basis of Financial Reporting (continued)

Assets (continued)

Collections of historical assets held by the Foundation are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Cash and Reserves Appropriated for Non-Current Use (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Cash in the amount of $3 has been restricted for the Roger Soderstrom Fellowship fund and is therefore not available to pay for operating expenses of the Foundation (Note 6). Cash in the amount of $50 has been appropriated for non-current use (Note 7).

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 4 Tangible Capital Assets (thousands of dollars)

	Heritage Markers	Equipment	2008 Total	2007 Total
Estimate Useful Life	10 years	7 years		
Historical Cost				
Beginning of year	$ 559	$ 3	$ 562	$ 453
Additions	2	-	2	109
Disposals, including write-downs	-	-	-	-
	$ 561	$ 3	$ 564	$ 562
Accumulated Amortization				
Beginning of year	$ 209	$ 3	$ 212	$ 167
Amortization expense	56	-	56	45
Effect of disposals	-	-	-	-
	$ 265	$ 3	$ 268	$ 212
Net Book Value at March 31, 2008	$ 296	$ -	$ 296	
Net Book Value at March 31, 2007	$ 350	$ -		$ 350

Note 5 Collections

The Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and antique furnishings. At year end, the collection consisted of 379 (2007 – 379) artworks with an estimated value of $16,150 (2007 – $16,150), and 30 (2007 – 30) antique furnishings estimated at $12,700 (2007 – $12,700). During the year, the Foundation did not acquire any historical assets (2007 – Nil) and there were no (2007 – Nil) dispositions.

Note 6 Restricted Fund (thousands of dollars)

	2008	2007
Roger Soderstrom Fellowship Fund[a]	$ 3	$ 11

[a] The Roger Soderstrom Fellowship fund is a scholarship designed to encourage professional development and advanced studies in the field of heritage conservation in Alberta.

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 7 Reserve (thousands of dollars)

A reserve in the amount of $50 has been established from the operating fund for the purpose of retaining an ongoing funding capability. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 8 Honoraria (thousands of dollars)

	2008			2007
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 8	$ -	$ 8	$ 8
Other Members (7)	20	-	20	23
	$ 28	$ -	$ 28	$ 31

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

(b) No benefits were provided to Board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 9 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 4,580	$ 2,924
Service Contracts	4,098	7,171
Long-term Leases	14	24
	$ 8,692	$ 10,119

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Long-term Leases	Total
2009	$ 1,753	$ 4,098	$ 7	$ 5,858
2010	1,332	-	6	1,338
2011	829	-	1	830
2012	472	-	-	472
2013	112	-	-	112
Thereafter	82	-	-	82
	$ 4,580	$ 4,098	$ 14	$ 8,692

Note 10 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

The Alberta Historical Resources Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Grants	$ 4,557	$ 4,642	$ 3,811
Supplies and Services	3,813	3,768	3,688
Supplies and Services from Support Services Arrangements with Related Parties[a]	467	413	355
Honoraria (Note 8)	16	28	31
Amortization of Tangible Capital Assets	54	56	45
	$ 8,907	$ 8,907	$ 7,930

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Schedule 2

The Alberta Historical Resources Foundation
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 8,587	$ 7,787	$ -	$ -
Expenses – Directly Incurred				
Grants	$ 25	$ 35	$ -	$ -
Other services	-	-	2	2
	$ 25	$ 35	$ 2	$ 2
Accounts Payable	$ -	$ 7	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Other Services	$ 363	$ 355	$ -	$ -
Accommodation	-	-	18	18
	$ 363	$ 355	$ 18	$ 18

The Alberta Historical Resources Foundation
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008				2007
		Expenses – Incurred by Others			
Program	Expenses [a]	Other Services[b]	Accommodation Costs[c]	Total Expenses	Total Expenses
Support to Provincial Heritage Organizations	$ 2,505	$ -	$ -	$ 2,505	$ 1,706
Glenbow Museum	3,434	-	-	3,434	3,379
Heritage Preservation Projects	1,636	-	-	1,636	1,414
Main Street Program	564	6	3	573	628
Heritage Awareness Projects	529	-	-	529	549
Roger Soderstrom Fellowship Projects	8	-	-	8	9
Administration	231	357	15	603	618
	$ 8,907	$ 363	$ 18	$ 9,288	$ 8,303

(a) Expenses – Directly Incurred as per Statement of Operations.
(b) Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

Alberta Sport, Recreation, Parks and Wildlife Foundation

Financial Statements

March 31, 2008

Alberta Sport, Recreation, Parks and Wildlife Foundation
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Related Party Transactions

Schedule 4 – Allocated Costs

Schedule 5 – Tangible Capital Assets

Auditor's Report

To the Members of the Alberta Sport, Recreation, Parks and Wildlife Foundation and the Minister of Tourism, Parks and Recreation

I have audited the statement of financial position of the Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008					2007
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual
Revenues (Schedule 1)						
Internal Government Transfers	$ 23,595	$ 23,618	$ -	$ -	$ 23,618	$ 20,593
Transfers from Government of Canada	378	478	-	-	478	468
Investment Income	400	458	97	-	555	467
Premiums, Fees and Licences	125	216	-	-	216	71
Other Revenue	2,078	800	2,432	12	3,244	1,200
	26,576	25,570	2,529	12	28,111	22,799
Expenses – Directly Incurred (Note 2(b) and Schedules 2 and 4)						
Provincial Programs	17,978	16,616	64	-	16,680	14,068
Alberta and Interprovincial Games	3,341	3,638	50	-	3,688	3,652
Active Lifestyles	1,650	2,047	-	-	2,047	1,744
Municipal Recreation / Tourism Areas	1,493	1,494	-	-	1,494	1,489
Provincial and Regional Development	710	667	-	-	667	600
Percy Page Centre (Note 8)	475	329	-	-	329	470
Parks and Wildlife Ventures	440	265	59	-	324	305
Other Initiatives	130	104	21	-	125	54
Administration	367	362	6	-	368	323
	26,584	25,522	200	-	25,722	22,705
Net Operating Results	$ (8)	48	2,329	12	2,389	94
Fund Balances at Beginning of Year		254	4,044	414	4,712	4,618
Fund Balances at End of Year		$ 302	$ 6,373	$ 426	$ 7,101	$ 4,712

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007
Assets		
Cash (Note 3)	$ 3,805	$ 2,747
Accounts Receivable (Note 4)	2,530	71
Prepaid Expenses and Inventory	53	67
	6,388	2,885
Tangible Capital Assets (Schedule 5)	2,334	2,324
	$ 8,722	$ 5,209
Liabilities		
Accounts Payable and Accrued Liabilities	$ 1,621	$ 470
Unearned Revenue	-	27
	1,621	497
Fund Balances		
Unrestricted	302	254
Endowment Restricted (Note 6)	426	414
Restricted (Note 7)	6,373	4,044
	7,101	4,712
	$ 8,722	$ 5,209

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007
Operating Transactions		
Net Operating Results	$ 2,389	$ 94
Non-cash Items included in Net Operating Results		
Amortization of Tangible Capital Assets	8	6
	2,397	100
(Increase) Decrease in Accounts Receivable	(2,459)	55
Decrease in Prepaid Expenses and Inventory	14	3
Increase in Accounts Payable and Accrued Liabilities	1,151	58
Increase (Decrease) in Unearned Revenue	(27)	27
Cash Provided by Operating Transactions	1,076	243
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedule 5)	(18)	(15)
Increase in Cash	1,058	228
Cash, Beginning of Year	2,747	2,519
Cash, End of Year	$ 3,805	$ 2,747

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (Foundation) operates under the authority of the *Alberta Sport, Recreation, Parks and Wildlife Foundation Act*, Chapter A-34, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to support enhancement of sport, recreation, parks and wildlife programs for all Albertans.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Sport, Recreation, Parks and Wildlife Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for revenues and expenses associated with the primary activities of the Foundation;
- The restricted fund accounts for non-government contributions received for which donors have specified the purpose, restricted interest earned, related expenses incurred, and funds restricted by the Board of Directors; and

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Fund Accounting (continued)

- The endowment fund accounts for contributions received under various agreements with sponsors and matching funds provided by the Foundation. Interest earned on the existing endowment funds can only be used to fund various sport programs, and are therefore recorded as part of the restricted fund. The principal must remain intact.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 4.

Assets

Financial assets of the Foundation are limited to financial claims, such as advances to and receivables from other organizations and individuals, as well as inventories held for resale.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty (thousands of dollars)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. A contribution was included in accounts receivable in the amount of $2,300 (2007 – Nil), the final amount and/or restrictions on use are subject to finalization through the legal process.

Note 3 Cash (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Cash in the amount of $1,920 has been externally restricted and $341 has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Notes 6 and 7).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Accounts Receivable (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 2,522	$ -	$ 2,522	$ 64
Other	8	-	8	7
	$ 2,530	$ -	$ 2,530	$ 71

Accounts receivable are unsecured and non-interest bearing.

Note 5 Artworks

The Foundation has a collection of artworks consisting of 19 (2007 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of $5,333 (2007 – $5,333). There were no artwork dispositions (2007 – Nil) or acquisitions (2007 – Nil) during the year.

Note 6 Endowment Restricted Fund (thousands of dollars)

	2008	2007
Externally Restricted Contributions	$ 228	$ 216
Internally Restricted Matching Funds	198	198
	$ 426	$ 414

Note 7 Restricted Fund (thousands of dollars)

	2008	2007
Investment in Land and Buildings[a]	$ 2,239	$ 2,245
Externally Restricted Funds	3,991	1,662
Internally Restricted Funds	143	137
	$ 6,373	$ 4,044

[a] The land and buildings are governed by restrictions that require the Foundation to use these assets for its programs.

Note 8 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to non-profit organizations. These organizations are charged for their use of office equipment, supplies and print shop facilities.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 9 Honoraria (thousands of dollars)

	2008			2007
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ -	$ -	$ -	$ -
Other Members (10)	59	-	59	27
	$ 59	$ -	$ 59	$ 27

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Board Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

(b) No benefits were provided to board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 10 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 2,971	$ 1,070
Long-term Leases	326	413
Service Contracts	3	366
	$ 3,300	$ 1,849

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Total
2009	$ 2,786	$ 82	$ 3	$ 2,871
2010	50	78	-	128
2011	75	84	-	159
2012	60	73	-	133
2013	-	9	-	9
	$ 2,971	$ 326	$ 3	$ 3,300

Note 11 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

Alberta Sport, Recreation, Parks and Wildlife Foundation
Revenues
Year ended March 31, 2008
(thousands of dollars)

	2008					2007
	Budget	Unrestricted Fund	Restricted Fund	Endowment Restricted Fund	Total Actual	Total Actual
Internal Government Transfers						
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 23,470	$ 23,470	$ -	$ -	$ 23,470	$ 20,470
Transfers from the Alberta Foundation for the Arts	125	148	-	-	148	123
	23,595	23,618	-	-	23,618	20,593
Transfers from the Government of Canada	378	478	-	-	478	468
Investment Income	400	458	97	-	555	467
Premiums, Fees and Licences						
Alberta Games Registration Fees	110	148	-	-	148	55
Alberta's Future Leaders Fees	15	19	-	-	19	16
Conference Fees	-	49	-	-	49	-
	125	216	-	-	216	71
Other Revenue						
Donations	1,530	412	2,419	12	2,843	734
Percy Page Centre Sales	478	322	-	-	322	345
Refunds of Expenses	20	16	-	-	16	70
Parks and Wildlife Ventures Sales	-	-	13	-	13	2
Miscellaneous Revenue	50	50	-	-	50	49
	2,078	800	2,432	12	3,244	1,200
	$ 26,576	$ 25,570	$ 2,529	$ 12	$ 28,111	$ 22,799

Schedule 2

Alberta Sport, Recreation, Parks and Wildlife Foundation
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Grants	$ 21,854	$ 21,075	$ 18,035
Supplies and Services	2,466	2,335	2,480
Supplies and Services from Support Service Arrangements with Related Parties[a]	2,245	2,245	2,157
Honoraria (Note 9)	11	59	27
Amortization of Tangible Capital Assets	8	8	6
	$ 26,584	$ 25,722	$ 22,705

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Schedule 3

Alberta Sport, Recreation, Parks and Wildlife Foundation
Related Party Transactions
For the year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Internal Government Transfers				
Department of Tourism, Parks, Recreation and Culture	$ 23,470	$ 20,470	$ -	$ -
Alberta Foundation for the Arts	148	123	-	-
	$ 23,618	$ 20,593	$ -	$ -
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 28	$ 29
Accounts Receivable	$ 6	$ 2	$ -	$ -
Accounts Payable	$ 3	$ 5	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 970	$ 788
Other Services	190	136	-	-
Legal	-	-	4	13
	$ 190	$ 136	$ 974	$ 801

Schedule 4

Alberta Sport, Recreation, Parks and Wildlife Foundation
Allocated Costs
For the year ended March 31, 2008
(thousands of dollars)

	2008					2007
		Expenses – Incurred by Others				
Program	Expenses [a]	Accommodation Costs [b]	Other Services [c]	Legal [d]	Total Expenses	Total Expenses
Provincial Programs	$ 16,680	$ 8	$ 61	$ -	$ 16,749	$ 14,119
Alberta and Interprovincial Games	3,688	106	68	-	3,862	3,775
Active Lifestyles	2,047	2	8	-	2,057	1,750
Municipal Recreation / Tourism Areas	1,494	2	9	-	1,505	1,497
Provincial and Regional Development	667	-	2	-	669	602
Percy Page Centre (Note 8)	329	847	8	-	1,184	1,176
Parks and Wildlife Ventures	324	2	11	4	341	327
Other Initiatives	125	-	2	-	127	55
Administration	368	3	21	-	392	341
	$ 25,722	$ 970	$ 190	$ 4	$ 26,886	$ 23,642

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.
[c] Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.
[d] Costs shown for Legal Services on Schedule 3, allocated by estimated costs incurred by each program.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Tangible Capital Assets
For the year ended March 31, 2008
(thousands of dollars)

	2008					2007
	Unrestricted Assets		Restricted Assets[a]			
	Land	Equipment	Land	Buildings	Total	Total
Estimated Useful Life	Indefinite	5 - 10 years	Indefinite	40 years		
Historical Cost						
Beginning of Year	$ 64	$ 15	$ 2,050	$ 255	$ 2,384	$ 2,369
Additions	-	18	-	-	18	15
Disposals, Including Write-Downs	-	-	-	-	-	-
	$ 64	$ 33	$ 2,050	$ 255	$ 2,402	$ 2,384
Accumulated Amortization						
Beginning of Year	$ -	$ -	$ -	$ 60	$ 60	$ 54
Amortization Expense	-	2	-	6	8	6
Effect of Disposal	-	-	-	-	-	-
	$ -	$ 2	$ -	$ 66	$ 68	$ 60
Net Book Value at March 31, 2008	$ 64	$ 31	$ 2,050	$ 189	$ 2,334	
Net Book Value at March 31, 2007	$ 64	$ 15	$ 2,050	$ 195		$ 2,324

[a] Restricted for use in the Parks and Wildlife Ventures program.

The Government House Foundation

Financial Statements

March 31, 2008

The Government House Foundation
Financial Statements
March 31, 2008

Auditor's Report
Statement of Operations
Statement of Financial Position
Statement of Cash Flows
Notes to the Financial Statements
Schedule 1 – Expenses – Directly Incurred Detailed by Object
Schedule 2 – Related Party Transactions
Schedule 3 – Allocated Costs

Auditor's Report

To the Directors of the Government House Foundation and the Minister of Culture and Community Spirit:

I have audited the statement of financial position of The Government House Foundation as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

The Government House Foundation
Statement of Operations
Year ended March 31, 2008

	2008		2007
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Alberta Historical Resources Foundation	$ 25,000	$ 25,000	$ 35,000
Investment Income	5,000	3,825	3,518
Other Premiums, Fees and Licences	-	6,632	5,455
	30,000	35,457	43,973
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Administration	12,000	24,748	15,002
Public Relations	1,000	25,652	16,647
Conservation of Collections	3,000	-	250
Collection Acquisitions	35,000	-	2,600
	51,000	50,400	34,499
Net Operating Results	$ (21,000)	(14,943)	9,474
Fund Balance, Beginning of Year		81,171	71,697
Fund Balance, End of Year		$ 66,228	$ 81,171

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Statement of Financial Position
As at March 31, 2008

	2008	2007
Assets		
Cash (Note 3)	$ 67,078	$ 81,901
Accounts Receivable	-	20
	$ 67,078	$ 81,921
Liabilities		
Accounts Payable and Accrued Liabilities	$ 850	$ 750
Fund Balance	66,228	81,171
	$ 67,078	$ 81,921

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Statement of Cash Flows
Year ended March 31, 2008

	2008	2007
Operating Transactions		
Net Operating Results	$ (14,943)	$ 9,474
Decrease in Accounts Receivable	20	276
Increase (Decrease) in Accounts Payable and Accrued Liabilities	100	(1,662)
Cash (Applied to) Provided by Operating Transactions	(14,823)	8,088
Cash, Beginning of Year	81,901	73,813
Cash, End of Year	$ 67,078	$ 81,901

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Government House Foundation (Foundation) operates under the authority of the *Government House Act*, Chapter G-9, Revised Statutes of Alberta 2000.

The purpose of the Foundation is:

- To advise the Minister on the preservation of Government House as a historic site and building;
- To inform and stimulate the interest of the public in the historical and architectural development of Government House; and
- To solicit and receive, by gift, bequest, device, transfer or otherwise any personal property for use or display in Government House.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Government House Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation, when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Artworks and Collections

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Proceeds from the disposition of artworks can only be used to acquire other items to be added to the collection or for the direct care of existing artworks.

Assets

Financial assets of the Foundation are limited to receivables from other organizations.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying value because of the short-term nature of these instruments.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Artworks and Collections

The Government House Foundation actively collects various significant items pertaining to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware. The majority of the collection is used or displayed in Government House, while some items are on loan to other provincial institutions.

At March 31, 2008, the collection consisted of approximately 392 (2007 – 392) pieces of artworks and other items, with an approximate value of $981,000 (2007 – $981,000). During the year, the Foundation made no artworks purchases (2007 – $Nil). There were no contributions to the collections during the year (2007 – $2,600), and there were no dispositions during the year (2007 – Nil).

Note 5 Contractual Obligations

At March 31, 2008, the Foundation had commitments in the amount of approximately $8,731 (2007 – $9,741) relating to service contracts.

Note 6 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

The Government House Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008

	2008		2007
	Budget	Actual	Actual
Supplies and Services			
Contracted Services	$ 9,000	$ 31,064	$ 24,121
General Office	2,000	10,665	7,393
Hosting	2,000	5,824	385
Materials and Supplies	38,000	2,847	2,600
	$ 51,000	$ 50,400	$ 34,499

Schedule 2

The Government House Foundation
Related Party Transactions
Year ended March 31, 2008

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Transfers from the Alberta Historical Resources Foundation	$ 25,000	$ 35,000	$ -	$ -
Expenses – Directly Incurred				
Other Services	$ -	$ -	$ 1,935	$ 1,496

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Other Services	$ 8,787	$ 8,584	$ -	$ -
Accommodation	-	-	2,623	2,700
	$ 8,787	$ 8,584	$ 2,623	$ 2,700

Schedule 3

The Government House Foundation
Allocated Costs
Year ended March 31, 2008

Program	2008 Expenses [a]	2008 Expenses – Incurred by Others: Other Services [b]	2008 Expenses – Incurred by Others: Accommodation Costs [c]	2008 Total Expenses	2007 Total Expenses
Administration	$ 24,748	$ 4,315	$ 1,288	$ 30,351	$ 19,909
Public Relations	25,652	4,472	1,335	31,459	22,092
Conservation of Collections	-	-	-	-	332
Collection Acquisitions	-	-	-	-	3,450
	$ 50,400	$ 8,787	$ 2,623	$ 61,810	$ 45,783

(a) Expenses – Directly Incurred as per Statement of Operations.
(b) Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

Historic Resources Fund

Financial Statements

March 31, 2008

Historic Resources Fund
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Related Party Transactions

Schedule 4 – Allocated Costs

Schedule 5 – Statement of Operations by Fund

Auditor's Report

To the Minister of Culture and Community Spirit:

I have audited the statement of financial position of Historic Resources Fund as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Historic Resources Fund
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 2 (c))
Revenues (Schedule 1)			
Interpretive Programs and Services	$ 3,297	$ 4,023	$ 4,031
Promotion and Presentation	3,111	3,275	3,397
Jubilee Auditoria	4,883	6,156	5,816
Donations	271	368	433
Other Initiatives	172	261	179
Archaeological Initiatives	328	305	306
Provincial Archives	111	141	132
Investment Income	186	346	254
	12,359	14,875	14,548
Expenses – Directly Incurred (Note 2(b) and Schedules 2 and 4)			
Interpretive Programs and Services	3,505	3,446	3,570
Promotion and Presentation	3,744	3,962	3,752
Jubilee Auditoria	4,548	4,044	3,554
Other Initiatives	144	233	351
Archaeological Initiatives	328	374	229
Provincial Archives	111	132	143
	12,380	12,191	11,599
Valuation Adjustments			
Provision for Doubtful Accounts	-	1	2
	12,380	12,192	11,601
Net Operating Results	$ (21)	2,683	2,947
Fund Balance at Beginning of Year		11,125	8,178
Fund Balance at End of Year		$ 13,808	$ 11,125

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 2 (c))
Assets		
Cash (Note 3)	$ 9,601	$ 7,582
Accounts Receivable (Note 4)	844	995
Inventory	451	331
Tangible Capital Assets (Note 5)	4,400	4,230
	$ 15,296	$ 13,138
Liabilities		
Accounts Payable and Accrued Liabilities	$ 1,240	$ 1,793
Unearned Revenue	248	220
	1,488	2,013
Fund Balances (Schedule 5)		
Unrestricted Fund	5,211	5,186
Restricted Funds	8,597	5,939
	13,808	11,125
	$ 15,296	$ 13,138

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007 Restated (Note 2 (c))
Operating Transactions		
Net Operating Results	$ 2,683	$ 2,947
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	639	543
Valuation Adjustments	1	2
	3,323	3,492
Decrease (Increase) in Accounts Receivable before Valuation Adjustments	150	(275)
Increase in Inventory	(120)	(61)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(553)	829
Increase (Decrease) in Unearned Revenue	28	(84)
Cash Provided by Operating Transactions	2,828	3,901
Capital Transactions (Note 5)		
Acquisition of Tangible Capital Assets	(809)	(1,114)
Increase in Cash	2,019	2,787
Cash, Beginning of Year	7,582	4,795
Cash, End of Year	$ 9,601	$ 7,582

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Historic Resources Fund (Fund) operates under the authority of the *Historical Resources Act*, Chapter H-9, Revised Statutes of Alberta 2000, as amended.

The purpose of the Fund is to protect, enhance, promote and display Alberta's historic resources by funding programs designated by the Lieutenant Governor in Council and by promoting the use and development of related facilities.

The Fund is a regulated fund of the Province of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Historic Resources Fund, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry), and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for the revenues and expenses associated with the primary activities of the Fund; and
- Restricted funds account for contributions received with imposed conditions on how the funds are to be used, interest earned and the expenses associated with the specified activities.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Fund has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets.
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value.

Incurred by Others

Services contributed by other entities in support of the Fund's operations are disclosed in Schedule 4.

Assets

Financial assets of the Fund are limited to financial claims, such as advances to and receivables from other organizations and other individuals as well as inventories held for resale. Inventory is valued at the lower of cost and estimated net realizable value. Cost is determined on the first in first out basis.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Assets acquired by right are not included. Tangible capital assets of the Fund are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

(c) Change in Accounting Policy (thousands of dollars)

The Fund has changed from the deferred contribution method of accounting for restricted donations to the fund accounting method. Under the fund accounting method restricted contributions are recognized as revenue upon receipt rather than deferred and matched against related expenses. This accounting policy was chosen to provide consistent information with other entities of the Ministry. Accordingly in the comparative figures, these liabilities have been removed from the Statement of Financial Position. Deferred contributions have decreased by $703 (April 1, 2007), $410 (April 1, 2006) and the fund balance has increased by $703 (April 1, 2007), $410 (April 1, 2006)

Contributions that were previously deferred and recorded as revenue at the time the related expenses were incurred are now recorded in the Statement of Operations as revenue when received. Operating revenue increased by $66 (2007 $78) and donation revenue increased by $149 (2007 $215) as a result of this change.

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 3 Cash (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Cash in the amount of $7,109 has been restricted and is therefore not available to pay for operating expenses of the Fund.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Accounts Receivable (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 656	$ -	$ 656	$ 826
Refunds from Suppliers	188	-	188	169
	$ 844	$ -	$ 844	$ 995

Accounts receivable are unsecured and non-interest bearing.

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 5 Tangible Capital Assets (thousands of dollars)

	Equipment	Computer hardware and software	2008 Total	2007 Total
Estimate Useful Life	3–20 years	5 years		
Historical Cost [1]				
Beginning of year	$ 5,993	$ 199	$ 6,192	$ 5,078
Additions	801	8	809	1,114
Disposals, including write-downs	-	(11)	(11)	-
	$ 6,794	$ 196	$ 6,990	$ 6,192
Accumulated Amortization				
Beginning of year	$ 1,851	$ 111	$ 1,962	$ 1,419
Amortization expense	612	27	639	543
Effect of disposals	-	(11)	(11)	-
	$ 2,463	$ 127	$ 2,590	$ 1,962
Net Book Value at March 31, 2008	$ 4,331	$ 69	$ 4,400	
Net Book Value at March 31, 2007	$ 4,142	$ 88		$ 4,230

[1] Historical cost includes work-in-progress at March 31, 2008 totalling $413 (2007 – $801).

Note 6 Contractual Obligations (thousands of dollars)

	2008	2007
Service Contracts	$ 3,201	$ 9,633

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Service Contracts
2009	$ 1,940
2010	758
2011	503
	$ 3,201

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 7 Comparative Figures

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

Note 8 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Historic Resources Fund
Revenues
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual Restated (Note 2 (c))
Transfers from Government of Canada	$ 83	$ 67	$ 109
Investment Income	186	346	254
Premiums, Fees and Licences	3,653	4,402	4,370
Other Revenue			
Recoveries	3,283	2,806	2,923
Donations	271	368	433
Rental Revenue	4,883	3,768	3,685
Other Grants and Contributions	-	272	382
Refunds of Expenses	-	154	51
Other Miscellaneous Revenue	-	2,692	2,341
	$ 12,359	$ 14,875	$ 14,548

Schedule 2

Historic Resources Fund
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Supplies and Services			
Materials and Supplies	$ 2,197	$ 2,416	$ 2,382
Contracted Services	6,567	7,350	7,071
General Office	1,659	438	426
Supplies and Services from Support Service Arrangements with Related Parties[a]	1,127	1,255	1,084
Travel	101	88	86
Hosting	43	5	7
Amortization of Tangible Capital Assets	686	639	543
	$ 12,380	$ 12,191	$ 11,599
Valuation Adjustments			
Provision for Doubtful Accounts	$ -	$ 1	$ 2

[a] The Fund receives financial and administrative services from the Department of Tourism, Parks, Recreation and Culture.

Schedule 3

Historic Resources Fund
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements.

The Fund paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Fund had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 18	$ 24
Accounts Payable	$ 190	$ 884	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Fund also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Other Services	$ 325	$ 289	$ -	$ -
Accommodation	-	-	110	111
	$ 325	$ 289	$ 110	$ 111

Schedule 4

Historic Resources Fund
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008					2007
		Expenses – Incurred by Others		Valuation Adjustments		
Program	Expenses[a]	Other Services[b]	Accommodation Costs[c]	Doubtful Accounts[d]	Total Expenses	Total Expenses
Interpretive Programs and Services	$ 3,446	$ 92	$ 31	$ -	$ 3,569	$ 3,685
Promotion and Presentation	3,962	106	36	1	4,105	3,892
Jubilee Auditoria	4,044	108	37	-	4,189	3,668
Other Initiatives	233	6	2	-	241	366
Archaeological Initiatives	374	10	3	-	387	239
Provincial Archives	132	3	1	-	136	151
	$ 12,191	$ 325	$ 110	$ 1	$ 12,627	$ 12,001

(a) Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.
(b) Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.
(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.
(d) Doubtful Accounts Provision was estimated and allocated to program.

Historic Resources Fund
Statement of Operations by Fund
Year ended March 31, 2008
(thousands of dollars)

	2008							2007
	Restricted Funds							
	Glenbow-Alberta Institute[a]	Jubilee Auditoria[b]	Japanese-Canadian Initiative[c]	Contributions [d]	Total Restricted Funds	Unrestricted Fund	All Funds	All Funds Restated (Note 2 (c))
Revenues								
Operating Revenue	$ 147	$ 6,156	$ -	$ 301	$ 6,604	$ 7,557	$ 14,161	$ 13,861
Donations	-	250	-	47	297	71	368	433
Investment Income	54	212	8	-	274	72	346	254
	201	6,618	8	348	7,175	7,700	14,875	14,548
Operating Expenditures	110	4,044	-	363	4,517	7,674	12,191	11,599
Valuation Adjustments								
Provision for Doubtful Accounts	-	-	-	-	-	1	1	2
	110	4,044	-	363	4,517	7,675	12,192	11,601
Net Operating Results	91	2,574	8	(15)	2,658	25	2,683	2,947
Fund Balance at Beginning of Year	1,118	3,988	175	658	5,939	5,186	11,125	8,178
Fund Balance at End of Year	$ 1,209	$ 6,562	$ 183	$ 643	$ 8,597	$ 5,211	$ 13,808	$ 11,125

(a) The purpose of the fund is to acquire new provincial historical artifacts from the proceeds of the disposition of deaccessioned provincial collections displayed at the Glenbow-Alberta Institute.

(b) Accumulated surpluses arising from the operation of the Jubilee Auditoria may only be used for the payment of expenses related to the Jubilee Auditoria.

(c) The purpose of the fund is to support the educational and scientific exchange between Japanese and Canadian scientists and students to further the knowledge of and build interest in the science of Paleontology with the special interest to the people and the institutions of Japan and the Province of Alberta.

(d) The purpose of the fund is to support multi year projects where contributors have specified that the donation, sponsorship, and/or grant monies are to be spent only on those projects.

Human Rights, Citizenship and Multiculturalism Education Fund

Financial Statements

March 31, 2008

Human Rights, Citizenship and Multiculturalism Education Fund
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

Auditor's Report

To the Minister of Culture and Community Spirit:

I have audited the statement of financial position of Human Rights, Citizenship and Multiculturalism Education Fund as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 1,865	$ 1,865	$ 1,465
Transfers from the Alberta Heritage Scholarship Fund	70	48	48
Investment Income	170	178	163
Other Premiums, Fees and Licences	50	26	70
	2,155	2,117	1,746
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Support to Community Groups	1,660	1,655	1,252
Education Programs	385	331	369
Queen's Golden Jubilee Awards and Medals	70	48	48
Administration	40	58	40
	2,155	2,092	1,709
Net Operating Results	$ -	25	37
Unrestricted Fund Balance, Beginning of Year		1,650	1,613
Unrestricted Fund Balance, End of Year		$ 1,675	$ 1,650

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007
Assets		
Cash (Note 3)	$ 1,894	$ 2,123
Accounts Receivable (Note 4)	13	4
	1,907	2,127
Cash Appropriated for Non-Current Use (Notes 3 and 5)	1,450	1,450
	$ 3,357	$ 3,577
Liabilities		
Accounts Payable and Accrued Liabilities	$ 232	$ 477
Fund Balances		
Unrestricted	1,675	1,650
General Reserve - Restricted (Note 5)	1,450	1,450
	3,125	3,100
	$ 3,357	$ 3,577

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007
Operating Transactions		
Net Operating Results	$ 25	$ 37
(Increase) Decrease in Accounts Receivable	(9)	4
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(245)	358
Cash (Applied to) Provided by Operating Transactions	(229)	399
Cash, Beginning of Year	2,123	1,724
Cash, End of Year	$ 1,894	$ 2,123

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Human Rights, Citizenship and Multiculturalism Education Fund (Fund) operates under the authority of the *Human Rights, Citizenship and Multiculturalism Act*, Chapter H-14, Revised Statutes of Alberta 2000.

The purpose of the Fund is to promote equality, increase understanding and acceptance of Alberta's diverse racial and cultural composition, and inform Albertans about their rights and responsibilities under the Human Rights, Citizenship and Multiculturalism Act.

The Fund is owned by the Crown in right of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Human Rights, Citizenship and Multiculturalism Education Fund, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Fund has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Fund's operations are disclosed in Schedule 3.

Assets

Financial assets of the Fund are limited to financial claims, such as advances to and receivables from other organizations.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81% (2007 – 4.36%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Accounts Receivable (thousands of dollars)

	2008			2007
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 13	$ -	$ 13	$ 4
	$ 13	$ -	$ 13	$ 4

Accounts receivable are unsecured and non-interest bearing.

Note 5 General Reserve

The general reserve has been established by appropriation from the fund balance. The purpose of the reserve is to maintain a source for ongoing funding capability. The reserve is not available for operations without authorization of the Treasury Board.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 6 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ 415	$ 130
Service Contracts	61	49
	$ 476	$ 179

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Total
2009	$ 232	$ 61	$ 293
2010	123	-	123
2011	60	-	60
	$ 415	$ 61	$ 476

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2008

Note 7 Honoraria (thousands of dollars)

	2008			2007
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Advisory Committee				
Chair[c]	$ -	$ -	$ -	$ -
Vice-Chair[a][d]	-	-	-	-
Other Members[e]	10	-	10	8
	$ 10	$ -	$ 10	$ 8

[a] The Fund has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Fund. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[b] No benefits were provided to the Advisory Committee members.

[c] The Chair of the Advisory Committee is a Member of the Legislative Assembly and is not compensated by the Fund. The Chair received $15 (2007 - $17) from the Department of Tourism, Parks, Recreation and Culture for his duties as Chair of the Advisory Committee.

[d] The Vice-Chair of the Advisory Committee is the Chief Commissioner of the Alberta Human Rights and Citizenship Commission and is not compensated by the Fund. The Vice-chair's salary and benefits are reported in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[e] Members appointed to the Advisory Committee are paid honoraria for attending meetings and performing other Fund duties at rates set by Ministerial Order.

Note 8 Comparative Figures

Certain 2007 figures have been reclassified to conform to the 2008 presentation.

Note 9 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Human Rights, Citizenship and Multiculturalism Education Fund
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Grants	$ 1,415	$ 1,379	$ 1,140
Supplies and Services	317	285	345
Supplies and Services from Support Service Arrangements with Related Parties[a]	418	418	216
Honoraria (Note 7)	5	10	8
	$ 2,155	$ 2,092	$ 1,709

[a] The Fund receives financial and administrative services from the Department of Tourism, Parks, Recreation and Culture.

Schedule 2

Human Rights, Citizenship and Multiculturalism Education Fund
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Fund paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Fund had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 1,865	$ 1,465	$ -	$ -
Transfers from the Alberta Heritage Scholarship Fund	-	-	48	48
	$ 1,865	$ 1,465	$ 48	$ 48
Expenses – Directly Incurred				
Grants	$ -	$ -	$ -	$ 164
Other Services	-	-	3	2
	$ -	$ -	$ 3	$ 166
Accounts Receivable	$ -	$ -	$ -	$ -
Accounts Payable	$ 28	$ 22	$ -	$ 164

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Fund also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Other Services	$ 186	$ 185	$ -	$ -
Accommodation	-	-	34	26
	$ 186	$ 185	$ 34	$ 26

Schedule 3

Human Rights, Citizenship and Multiculturalism Education Fund
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008				2007
		Expenses – Incurred by Others			
Program	Expenses[a]	Other Services[b]	Accommodation Costs[c]	Total Expenses	Total Expenses
Support to Community Groups	$ 1,655	$ 15	$ 14	$ 1,684	$ 1,277
Education Programs	331	125	15	471	505
Queen's Golden Jubilee Awards and Medals	48	3	1	52	52
Administration	58	43	4	105	86
	$ 2,092	$ 186	$ 34	$ 2,312	$ 1,920

(a) Expenses – Directly Incurred as per Statement of Operations
(b) Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
(c) Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

The Wild Rose Foundation

Financial Statements

March 31, 2008

The Wild Rose Foundation
Financial Statements
March 31, 2008

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

Auditor's Report

To the Members of the Wild Rose Foundation and the Minister of Culture and Community Spirit:

I have audited the statement of financial position of the Wild Rose Foundation as at March 31, 2008 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2008 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Original Signed by Fred J. Dunn, FCA
Auditor General

Edmonton, Alberta
May 16, 2008

The official version of this Report of the Auditor General, and the information the Report covers, is in printed form.

The Wild Rose Foundation
Statement of Operations
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 8,516	$ 8,516	$ 8,116
Investment Income	476	565	524
Premiums, Fees and Licences			
- Vitalize Conference for Volunteers	144	125	135
Other Revenue			
Donations			
- Vitalize Conference for Volunteers	50	49	45
Refunds of Expenses			
- Other Initiatives	50	36	10
Miscellaneous Revenue			
- Vitalize Conference for Volunteers	-	5	5
- Other Initiatives	16	6	5
	9,252	9,302	8,840
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Support to Alberta Non-Profit Organizations	4,974	5,171	4,715
International Development Program	1,752	1,682	1,730
Voluntary Sector Development	1,341	1,107	1,208
Vitalize Conference for Volunteers	658	817	629
Other Initiatives	255	173	282
Administration	272	287	273
	9,252	9,237	8,837
Net Operating Results	$ -	65	3
Operating Fund Balance at Beginning of Year		2,239	2,236
Operating Fund Balance at End of Year		$ 2,304	$ 2,239

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Statement of Financial Position
As at March 31, 2008
(thousands of dollars)

	2008	2007
Assets		
Cash (Note 3)	$ 2,741	$ 2,355
Accounts Receivable	2	2
Prepaid Expenses	33	36
	2,776	2,393
Investment (Note 3)	6,500	6,500
	$ 9,276	$ 8,893
Liabilities		
Accounts Payable and Accrued Liabilities	$ 472	$ 154
Fund Balances		
Unrestricted Fund	2,304	2,239
Endowment Fund – Internally Restricted (Note 4)	6,500	6,500
	8,804	8,739
	$ 9,276	$ 8,893

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Statement of Cash Flows
Year ended March 31, 2008
(thousands of dollars)

	2008	2007
Operating Transactions		
Net Operating Results	$ 65	$ 3
Decrease (Increase) in Accounts Receivable	-	(1)
Decrease in Prepaid Expenses	3	1
Increase (Decrease) in Accounts Payable and Accrued Liabilities	318	(2,137)
Cash Provided by (Applied to) Operating Transactions	386	(2,134)
Cash, Beginning of Year	2,355	4,489
Cash, End of Year	$ 2,741	$ 2,355

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 1 Authority and Purpose

The Wild Rose Foundation (Foundation) operates under the authority of the *Wild Rose Foundation Act*, Chapter W-8, Revised Statutes of Alberta 2000.

The purposes of the Foundation are:

- To provide funding to volunteer, non-profit organizations that provide valuable services to Albertans;
- To foster or promote the use of volunteers, or to assist those who volunteer or use the services of volunteers in Alberta; and
- To foster or promote charitable, philanthropic, humanitarian, or public spirited acts or to assist those who perform them.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Wild Rose Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks and Recreation and the Minister of Culture and Community Spirit (Ministers) are accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Ministers are accountable.

(b) Basis of Financial Reporting

Revenue

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenue (continued)

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation operations are disclosed in Schedule 3.

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Cash and Investment

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2008, securities held by CCITF have an average effective market yield of 4.81 % (2007 – 4.36%) per annum.

Investment also consists of deposits in the CCITF. It represents deposits equivalent to the endowment fund balance. These deposits are internally restricted.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Endowment Fund – Internally Restricted (thousands of dollars)

In 1985, the members of the Foundation directed that the initial contribution from lottery funds amounting to $4,500 be placed in an endowment fund so that the funds are not available for use in its operations. In 1993, a further $2,000 was transferred from the operating fund balance to the endowment fund. The purpose of the fund is to earn income and to retain an ongoing funding capability.

Interest earned on the endowment fund is reported as operating revenue.

The Wild Rose Foundation
Notes to the Financial Statements
Year ended March 31, 2008

Note 5 Honoraria (thousands of dollars)

	2008			2007
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 18	-	$ 18	$ 15
Other Members (6)	23	-	23	23
	$ 41	-	$ 41	$ 38

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

(b) No benefits were provided to Board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out of town meetings, and for attending to other Foundation duties.

Note 6 Contractual Obligations (thousands of dollars)

	2008	2007
Grant Agreements	$ -	$ 633
Service Contracts	458	534
	$ 458	$ 1,167

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Service Contracts
2009	$ 370
2010	71
2011	17
	$ 458

Note 7 Approval of Financial Statements

The financial statements have been approved by the Board of Directors.

Schedule 1

The Wild Rose Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2008
(thousands of dollars)

	2008		2007
	Budget	Actual	Actual
Grants	$ 6,892	$ 7,166	$ 6,681
Supplies and Services	1,134	1,159	1,218
Supplies and Services from Support Services Arrangements with Related Parties[a]	1,171	871	900
Honoraria (Note 5)	55	41	38
	$ 9,252	$ 9,237	$ 8,837

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Schedule 2

The Wild Rose Foundation
Related Party Transactions
Year ended March 31, 2008
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Revenues				
Transfers from Department of Tourism, Parks, Recreation and Culture	$ 8,516	$ 8,116	$ -	$ -
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 14	$ 10
Accounts Payable	$ 17	$ 6	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2008	2007	2008	2007
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 65	$ 60
Other Services	18	43	-	-
Legal	-	-	1	2
	$ 18	$ 43	$ 66	$ 62

The Wild Rose Foundation
Allocated Costs
Year ended March 31, 2008
(thousands of dollars)

	2008					2007
		Expenses – Incurred by Others				
Program	Expenses [a]	Accommodation Costs[b]	Other Services[c]	Legal Services[d]	Total Expenses	Total Expenses
Support to Alberta Non-Profit Organizations	$ 5,171	$ 36	$ 10	$ 1	$ 5,218	$ 4,742
International Development Program	1,682	12	3	-	1,697	1,758
Voluntary Sector Development	1,107	8	2	-	1,117	1,223
Vitalize Conference for Volunteers	817	6	2	-	825	644
Other Initiatives	173	1	-	-	174	292
Administration	287	2	1	-	290	283
	$ 9,237	$ 65	$ 18	$ 1	$ 9,321	$ 8,942

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.
[c] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[d] Costs shown for Legal Services on Schedule 2, allocated by estimated costs incurred by each program.

Other Information

Ministry of Tourism, Parks, Recreation and Culture
Statement of Write-Offs for the Year Ended March 31, 2008

The Following Information is Unaudited:

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act.* This statement includes all write-offs made or approved during the fiscal period.

Write-offs	
Accounts Receivable	**$ 6,340**
Total Write-offs	**$ 6,340**

Acts Administered by Tourism, Parks, Recreation and Culture

Tourism, Parks, Recreation and Culture is responsible for a wide array of acts that have a direct impact on quality of life in Alberta. Below is a list of all acts administered by Tourism, Parks, Recreation and Culture.

Name of Act	Description
Alberta Centennial Medal Act	Establishes the Centennial Medal and the process to award medals to outstanding Albertans who have made significant contributions to society
Alberta Foundation for the Arts Act	Establishes the Foundation with its mandate to promote arts development
Alberta Sport, Recreation, Parks and Wildlife Foundation Act	Establishes the Foundation with its mandate to develop and maintain sport, parks and recreation programs, facilities and services
Amusements Act	Provides for licenses for screening motion pictures, classification of films and prohibits access of minors to adult videos
Emblems of Alberta Act	Establishes provincial emblems and governs the reproduction and use of the emblems
First Nations Sacred Ceremonial Objects Repatriation Act	Provides the mechanism for the repatriation of First Nations sacred objects
Foreign Cultural Property Immunity Act	Provides immunity from seizure of foreign cultural property in Alberta
Glenbow-Alberta Institute Act	Enables the Glenbow Alberta institute to hold and administer grants and to foster historical, cultural and scientific activities in Alberta
Government House Act	Establishes the Foundation and sets out its mandate to preserve and promote Government House
Historical Resources Act	Provides for the use and protection of historic resources; establishes the Historic Resources Fund and the Alberta Historical Resources Foundation
Holocaust Memorial Day and Genocide Remembrance Act	Establishes Yom ha-Shoah – Holocaust Memorial Day

Name of Act	Description
Human Rights, Citizenship and Multiculturalism Act	Provides for Heritage Day and establishes the Alberta Human Rights and Citizenship Commission and the Human Rights, Citizenship and Multiculturalism Education Fund; prohibits discrimination on specific grounds
Provincial Parks Act (except sections 14 and 15)	Provides for the establishment, protection and management of provincial parks and provincial recreation areas
Queen Elizabeth II Golden Jubilee Recognition Act	Establishes special awards and scholarships that honour Alberta youth in recognition of the Queen's Golden Jubilee
Recreation Development Act	Provides for promoting and encouraging the orderly development of recreational activities and facilities
Wild Rose Foundation Act	Establishes the Foundation and sets out its mandate of providing grants for volunteer non-profit organizations and to promote charitable and humanitarian activities
Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act	Provides for the establishment, protection and management of wilderness areas, ecological reserves, natural areas and heritage rangelands
Willmore Wilderness Park Act	Establishes and protects the Willmore Wilderness Park

Performance Measures: Results at a Glance

Performance Measures	2006-07 Results	2007-08 Results	Target
Goal 1 – Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation and tourism			
M 1.a Visitor satisfaction with experiences at provincial parks and recreation areas	89.1%	89.5%	92%
Goal 2 – Albertans participate in sport and recreation and lead active lifestyles			
M 2.a Participation in sport and recreation activities by adult Albertans	81.3%	78.6%	83%
Goal 3 – Increased growth and expansion of marketable tourism products			
M 3.a Per cent of tourism industry clients satisfied with services related to tourism development	89.3%	73.5%	72%
Goal 4 – Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production			
M 4.a Total tourism expenditures ($billion)	5.3* (2006)	5.6 (2007)	5.6
M 4.b Effectiveness of Tourism Marketing: Total inquiries to Travel Alberta (million)	3.8 (2006)	4.2 (2007)	4.1
M 4.c Tourism information and counselling:			
(i) Per cent of clients satisfied with overall experience at Travel Alberta visitor information centres	98.4% (2006)	99.1% (2007)	98%
(ii) Per cent of clients satisfied with overall services received through the Travel Alberta Contact Centre	97.4% (2006)	98.2% (2007)	85%
(iii) Per cent of website visitors satisfied with their experience on the TravelAlberta.com website	76.3% (2006)	79.5% (2007)	85%
Goal 5 – Cultural, community and voluntary activities are supported			
M 5.a Level of community volunteerism by adult Albertans	65.4%	68.6%	69%
M 5.b Participation in arts activities or events by adult Albertans	87.6%	87.4%	89%
M 5.c Percentage of Community Initiatives Program/Community Facilities Enhancement Program grant recipients who indicate the funding benefited their community	98.1%	96.9%	96%

Performance Measures: Results at a Glance

Performance Measures	2006-07 Results	2007-08 Results	Target
Goal 6 – Alberta's rich heritage is valued and the province's historical resources are preserved to enhance learning, research and tourism			
M 6.a Visitor satisfaction with experiences at provincial historical sites, museums and interpretive centres	98.5%	98.2%	99%
M 6.b Knowledge gained of Alberta history by visitors to provincial historical sites, museums and interpretive centres	90.3%	91.1%	93%
M 6.c Economic impact of provincial historic sites, museums and interpretive centres ($million)			
(i) Value-added impact	65.8	n/a**	55
(ii) Taxation revenue returned to three levels of government	24.6	n/a**	21
Goal 7 – Albertans participate in the social, economic and cultural life of the province without discrimination			
M 7.a Percentage of adult Albertans who believe human rights are well protected in Alberta	88.1%	88.0%	87%

* Revised estimate to reflect the release of 2006 International Travel Survey results by Statistics Canada

** Results lag one year behind the reporting year due to the complexity of data collection

Performance Measures: Data Sources and Methodology

Camper Satisfaction Survey

(Measure: 1.a)

The survey includes a representative cross-section of 93 provincial parks or recreation area campgrounds according to size (visitation), management method and geography. Only automobile accessible campgrounds where visitation is greater than 1,050 occupied campsite nights are included. A random sample of adult campers are surveyed at approximately one quarter of these campgrounds per year on a four-year rotational cycle. Although 24 campgrounds were identified to be surveyed in 2007-08, two campgrounds were excluded from the analysis due to inadequate sample size. Overall results are determined through the combined response categories of "very satisfied" and "satisfied," the top two categories of a five-point rating scale. The sample size was 2,409, with data collected from June to September 2007. Results were calculated with Statistical Analysis System software. The margin of error is +/- 1.8 per cent at the 95 per cent confidence level.

Tourism, Parks, Recreation and Culture Survey of Albertans

(Measures: 2.a, 5.a, 5.b, 7.a)

Research Innovations Inc. conducted this annual province-wide telephone survey of 1,000 adult Albertans. The survey used a random sample stratified by age group, gender and geographic location, to be representative of Alberta's population. All interviews were conducted from January 3 to February 3, 2008 and from March 4 to April 10, 2008 by trained and experienced interviewers. Question order was randomly rotated to minimize potential question order bias. Interviews were monitored while in progress, and 10 per cent of each interviewer's work was directly monitored. The response rate was 53 per cent. Data were analyzed with STATXP software, and the margin of error is +/- 3.1 per cent at the 95 per cent confidence level.

Tourism Development Branch Client Satisfaction Survey

(Measure: 3.a)

The survey was conducted with public and private sector representatives who had received information, advice and assistance from the Tourism Development Branch. A private research firm, Banister Research and Consulting Inc., was responsible for reviewing the survey and questionnaire design, data collection, data quality control, analysis and report preparation. A total of 262 representatives were contacted during March to April 2008, resulting in a total of 156 survey completions. Respondents were initially contacted to do the survey online and follow-up was done by telephone. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: "very satisfied," "somewhat satisfied," "neutral," "somewhat dissatisfied" and "very dissatisfied." The margin of error is +/- 5.0 per cent at the 95 per cent confidence level.

Total Tourism Expenditures

(Measure: 4.a)

The value of total tourism expenditures in Alberta is derived by Tourism, Parks, Recreation and Culture from the data published by Statistics Canada in the Canadian Travel Survey (renamed in January 2005 to Travel Survey of Residents of Canada) (Cat. No. 87-504-XPB) and the International Travel Survey (Cat. No. 66-001). Final year-end data for both surveys are usually not available until August of the following year. The estimate for 2007 is based on travel statistics that provide an indication of demand, such as customs counts at Alberta's land ports and airports, deplanements at Calgary and Edmonton International Airports, anecdotal information from the Pre-Summer Tourism Operator Survey, and gate counts at Banff, Jasper, Waterton Lakes and Elk Island National Parks. In addition, occupancy rate information collected by Smith Travel Research is also used to determine the demand for fixed-roof lodging in the Mountain Parks, Edmonton and Calgary. Travel intention data produced by the Canadian Tourism Research Institute are also applied to estimate demand from Alberta's key domestic markets of British Columbia, Saskatchewan and Ontario. In addition to indicators of demand, estimates of the Travel Price Index are forecasted to assist with projections.

Visits to Travel Alberta websites and inquiries to the Travel Alberta Contact Centre

(Measure: 4.b)

Data on the number of website visitor sessions to www.travelalberta.com were obtained by Travel Alberta from reports by WebTrends (software designed to measure web activity), based on an analysis of the server log files. Data on the number of visitor sessions to the specialty websites are provided by Travel Alberta International (TAI), Travel Alberta In-Province (TAIP) and the Alberta Japan Office in Tokyo to the Travel Alberta Secretariat. These data are based on each organization's website management tool. The specialty websites are maintained independently by Travel Alberta and operate under their own domain names and servers, such as www.gocanadianrockies.com or www.greatalbertagatherings.com. Contact Centre telephone inquiries and other methods of contact (e-mails, web orders for publications, faxes, and mail) are obtained from the Contact Centre contractor.

Visitor Information Centre Satisfaction Survey

(Measure: 4.c (i))

Data are obtained from the visitor information centre exit survey conducted by the research firm, Banister Research and Consulting Inc. The research firm conducted exit interviews at visitor information centres across Alberta. The surveys were conducted at 10 visitor information centres between July and September 2007. The centres are located in: Canmore, Field, Crowsnest Pass, West Glacier, Lloydminster, Oyen, Walsh, Milk River, Hinton and Grande Prairie. To ensure a variety of travellers were included, the interviews were spread across weekends and weekdays, and during both peak and shoulder visitation seasons. The data indicates the per cent of respondents that stated they were "very satisfied" or "somewhat satisfied" with the visitor information centres. The satisfaction rating scale for this series included five points ("very satisfied," "somewhat satisfied," "neither satisfied nor dissatisfied," "somewhat dissatisfied" and "very dissatisfied"). Between July and September 2007, 976 interviews were conducted. Survey results were weighted to ensure an equivalent of 100 surveys per centre were considered for data aggregation and analysis. The margin of error is +/- 3.1 per cent at the 95 per cent confidence level.

Travel Alberta Interactive Voice Response (IVR) Survey

(Measure: 4.c (ii))

Data are obtained from a survey that is offered to callers to 1-800-ALBERTA. The sample size is dependent on the number of calls handled by the Contact Centre and the proportion of callers who choose to participate. In 2007, 1,119 surveys were completed. Respondents are asked to rate the service on a scale of 1 to 5, where 1 means very satisfied and 5 means very dissatisfied. A rating of 1 or 2 indicates the caller was satisfied with the service provided.

TravelAlberta.com Website Satisfaction Survey

(Measure 4.c (iii))

The survey was offered voluntarily throughout the year on TravelAlberta.com using the Opinio survey program. A total of 1,078 respondents participated in 2007. An overall satisfaction question was asked with results determined using the top two combined response categories of a five-point rating scale for the categories: "very satisfied," "somewhat satisfied," "neutral," "somewhat dissatisfied" and "very dissatisfied."

Surveys of Community Initiatives Program (CIP) Clients and Community Facility Enhancement Program (CFEP) Clients

(Measure 5.c)

The 2007-08 surveys were conducted by Leger Marketing. Samples were drawn from all the CIP and CFEP accounting clients in the 2007-08 fiscal year. The sample sizes were 210 for the CIP survey and 90 for the CFEP survey. The surveys were conducted by using a computer assisted telephone interviewing system. Leger Marketing was also responsible for reviewing the surveys and questionnaire design, data quality control, conducting data entry and verification and preparation of the final reports. Interviews for the two surveys were conducted between April and May 2008. Results were determined using the "yes" category of the response options "yes," "no" and "don't know/ not stated." Results for each survey are totalled and the average of the two results produces the overall result. In terms of the individual results, 197 of the 210 (93.8 per cent) CIP clients responded "yes" and all 90 (100 per cent) of the CFEP clients responded "yes." The overall margin of error for the measure is +/-4.2 per cent at the 95 per cent confidence level. The margin of error for the CIP survey is +/- 5.2 per cent at the 95 per cent confidence level and the margin of error for the CFEP survey is +/- 9.2 per cent at the 95 per cent confidence level.

Heritage Facilities Visitor Survey - Local and Non-local Residents

(Measures 6.a and 6.b are based on the 2007-08 survey)
(Measures 6.c (i) and (ii) are based on the 2006-07 survey)

The 2007-08 survey was conducted with independent visitors at 17 provincial historic sites, museums and interpretive centres. Independent visitors do not include school groups, tours or other groups; after-hours visitors to facilities; people attending education programs; or visitors attending facilities for special functions. A multi-stage, stratified systematic random sample was used and each facility was sampled independently by trained Ministry field staff. A

private research firm, Banister Research and Consulting Inc. was responsible for survey and questionnaire design updates, data quality control, conducting data entry and verification and preparation of the final report. More than 5,900 interviews were processed. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: "very satisfied," "satisfied," "neither satisfied nor dissatisfied," "dissatisfied," and "very dissatisfied." The rating scale has been updated to more accurately reflect satisfaction, from 2006-07 when it was "excellent," "good," "neither good nor poor," "poor" and "very poor." The margin of error is +/- 1.3 per cent at the 95 per cent confidence level.

The sample was based on two seasons, winter 2006-07 and summer 2007. Winter data are estimated from actual winter survey data collected for 2002-03, and adjusted to represent the winter of 2006-07. Surveying during winter is conducted on an occasional basis only, as the winter period makes up a relatively small proportion of visitation. Summer data were collected from May to September 2007. Measures 6.a and 6.b are based on the methodology described above. Results for measures 6.c (i) and (ii) lag one year behind the reporting year and therefore are based on the methodology for 2006-07. A detailed description is available in the Tourism, Parks, Recreation and Culture 2006-07 Annual Report.

Demand Economic Impact Model (DEIM)

(Measures: 6.c (i) and (ii))

Econometric Research Ltd. was contracted to apply the DEIM model to estimate the level of economic activity created by the operation of the Ministry's provincial historic sites, museums and interpretive centres. Seventeen sites participated in the survey this year. Economic activity included the direct operational expenditures, incremental visitor expenditures (based on information from the 2006-07 Heritage Facilities Visitor Survey) and the significant indirect benefits for the local and provincial economies. The value-added economic impact and taxation revenue returned to municipal, provincial and federal government were measured and reported separately to assist in evaluating associated economic benefits. Taxes generated (e.g., income taxes, GST, liquor and tobacco taxes, room taxes, etc.) were attributed to the level of government receiving them. For example, the federal government receives the proceeds from the GST, the provincial government receives the room taxes, and the local government receives property and business taxes. Results continue to lag one year behind the reporting year due to the extensive research and analysis involved in developing this measure.

Alphabetical List of Government Entities' Financial Statements in Ministry 2007-08 Annual Reports

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Access to the Future Fund	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Food
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund	Finance
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board[1]	Energy
Alberta Foundation for the Arts	Tourism, Parks, Recreation and Culture
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Tourism, Parks, Recreation and Culture
Alberta Insurance Council	Finance
Alberta Investment Management Corporation[2]	Finance
Alberta Local Authorities Pension Plan Corporation	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Municipal Affairs and Housing
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks, Recreation and Culture
Alberta Treasury Branches	Finance
Alberta Utilities Commission[1]	Energy
ATB Insurance Advisors Inc.	Finance
ATB Investment Management Inc.	Finance
ATB Investment Services Inc.	Finance
ATB Securities Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Climate Change and Emissions Management Fund[3]	Environment
Credit Union Deposit Guarantee Corporation	Finance

[1] Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

[2] Began operations January 1, 2008

[3] Began operations July 1, 2007

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Food	Agriculture and Food
Department of Children's Services	Children's Services
Department of Education	Education
Department of Energy	Energy
Department of Finance	Finance
Department of Environment	Environment
Department of Health and Wellness	Health and Wellness
Department of Municipal Affairs and Housing	Municipal Affairs and Housing
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Energy Resources Conservation Board[1]	Energy
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Tourism, Parks, Recreation and Culture
Historic Resources Fund	Tourism, Parks, Recreation and Culture
Human Rights, Citizenship and Multiculturalism Education Fund	Tourism, Parks, Recreation and Culture
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Food	Agriculture and Food
Ministry of Children's Services	Children's Services
Ministry of Education	Education
Ministry of Employment, Immigration and Industry[4]	Employment, Immigration and Industry
Ministry of Energy	Energy
Ministry of Environment	Environment
Ministry of Executive Council[4]	Executive Council
Ministry of Finance	Finance
Ministry of Health and Wellness	Health and Wellness
Ministry of Infrastructure and Transportation[4]	Infrastructure and Transportation
Ministry of International, Intergovernmental and Aboriginal Relations[4]	International, Intergovernmental and Aboriginal Relations

[1] Effective January 1, 2008, the Alberta Energy and Utilities Board was realigned into two separate regulatory bodies: the Alberta Utilities Commission and the Energy Resources Conservation Board.

[4] Ministry includes only the departments so separate departmental financial statements are not necessary.

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Ministry of Justice[4]	Justice
Ministry of Municipal Affairs and Housing	Municipal Affairs and Housing
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta [4]	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Ministry of the Treasury Board [4]	Treasury Board
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Persons with Developmental Disabilities Provincial Board[5]	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs and Housing
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	

[4] Ministry includes only the departments so separate departmental financial statements are not necessary.

[5] Ceased operations June 30, 2006

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	
Edmonton School District No. 7	
Elk Island Catholic Separate Regional Division No. 41	
Elk Island Public Schools Regional Division No. 14	
Evergreen Catholic Separate Regional Division No. 2	
FFCA Charter School Society	
Foothills School Division No. 38	
Fort McMurray Roman Catholic Separate School District No. 32	
Fort McMurray School District No. 2833	
Fort Vermilion School Division No. 52	
Golden Hills School Division No. 75	
Grande Prairie Public School District No. 2357	
Grande Prairie Roman Catholic Separate School District No. 28	
Grande Yellowhead Regional Division No. 35	
Grasslands Regional Division No. 6	
Greater North Central Francophone Education Region No. 2	
Greater Southern Public Francophone Education Region No. 4	
Greater Southern Separate Catholic Francophone Education Region No. 4	
Greater St. Albert Catholic Regional Division No. 29	
High Prairie School Division No. 48	
Holy Family Catholic Regional Division No. 37	
Holy Spirit Roman Catholic Separate Regional Division No. 4	
Horizon School Division No. 67	
Lakeland Roman Catholic Separate School District No. 150	
Lethbridge School District No. 51	
Living Waters Catholic Regional Division No. 42	
Livingstone Range School Division No. 68	
Medicine Hat Catholic Separate Regional Division No. 20	
Medicine Hat School District No. 76	
Moberly Hall School Society	
Mother Earth's Children's Charter School Society	
New Horizons Charter School Society	
Northern Gateway Regional Division No. 10	
Northern Lights School Division No. 69	
Northland School Division No. 61	
Northwest Francophone Education Region No. 1	
Palliser Regional Division No. 26	
Parkland School Division No. 70	
Peace River School Division No. 10	
Peace Wapiti School Division No. 76	
Pembina Hills Regional Division No. 7	
Prairie Land Regional Division No. 25	
Prairie Rose School Division No. 8	
Red Deer Catholic Regional Division No. 39	
Red Deer School District No. 104	
Rocky View School Division No. 41	
St. Albert Protestant Separate School District No. 6	
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Tourism, Parks, Recreation and Culture

Entities not included in the consolidated government reporting entity

Fund or Agency	*Ministry Annual Report*
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs and Housing
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Service Alberta
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Service Alberta
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Special Areas Trust Account	Municipal Affairs and Housing
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Employment, Immigration and Industry

Government Organization Changes, 2008 - 09

Ministry	Program/Element/Entity Changes	Previous Location	New Location
Aboriginal Relations	< Aboriginal Governance, Consultation and Economic Development	< Former International, Intergovernmental and Aboriginal Relations	
	< First Nations Development Fund	< Former Tourism, Parks, Recreation and Culture	
Advanced Education and Technology	< no change		
Agriculture and Rural Development	< Rural Development	< Former Employment, Immigration and Industry	
Children and Youth Services (formerly Children's Services)	< Women's Issues	< Former Employment, Immigration and Industry	
Culture and Community Spirit	< Culture, Community Lottery Grants, Heritage, Human Rights and Citizenship	< Former Tourism, Parks, Recreation and Culture	
	< Alberta Foundation for the Arts		
	< Alberta Historical Resources Foundation		
	< Government House Foundation		
	< Historic Resources Fund		
	< Human Rights, Citizenship and Multiculturalism Education Fund		
	< Wild Rose Foundation		
	< Community and Voluntary Services	< Former Municipal Affairs and Housing	
Education	< no change		
Employment and Immigration	< Francophone Secretariat	< Former Tourism, Parks, Recreation and Culture	
	< except Rural Development		< Agriculture and Rural Development
	< except Economic Development		< Finance and Enterprise, and International and Intergovernmental Relations
	< except Northern Alberta Development Council		< Finance and Enterprise
	< except Alberta Economic Development Authority		
	< except Women's Issues		< Children and Youth Services
Energy	< no change		
Environment	< no change		
Executive Council	< no change		
Finance and Enterprise	< Regulatory Review Secretariat	< Service Alberta	
	< Economic Development, except Investment Attraction	< Former Employment, Immigration and Industry	
	< Northern Alberta Development Council		
	< Alberta Economic Development Authority		
Health and Wellness	< no change		

Ministry	Program/Element/Entity Changes	Previous Location	New Location
Housing and Urban Affairs	< Housing Services < Alberta Social Housing Corporation	< Former Municipal Affairs and Housing <	
Infrastructure	< except Provincial Highway Systems and Safety	< Former Infrastructure and Transportation	< Transportation
International and Intergovernmental Relations	< except Aboriginal Governance, Consultation and Economic Development < Investment Attraction	< Former Employment, Immigration and Industry	< Aboriginal Relations
Justice and Attorney General	< no change		
Municipal Affairs	< except Housing Services < except Alberta Social Housing Corporation < except Community and Voluntary Services		< Housing and Urban Affairs < Culture and Community Spirit
Seniors and Community Supports	< no change		
Service Alberta	< except Regulatory Review Secretariat < except Personnel Administration Office < except Aircraft Services		< Finance and Enterprise < Treasury Board
Solicitor General and Public Security	< no change		
Sustainable Resource Development	< no change		
Tourism, Parks and Recreation	< except First Nations Development Fund < except Culture, Community Lottery Grants, Heritage, Human Rights and Citizenship < except Alberta Foundation for the Arts < except Alberta Historical Resources Foundation < except Government House Foundation < except Historic Resources Fund < except Human Rights, Citizenship and Multiculturalism Education Fund < except Wild Rose Foundation < except Francophone Secretariat		< Aboriginal Relations < Culture and Community Spirit < Employment and Immigration
Transportation	< Provincial Highway Systems and Safety	< Former Infrastructure and Transportation	
Treasury Board	< Corporate Human Resources (formerly Personnel Administration Office) < Aircraft Services	< Service Alberta	

Readership Survey

Tourism, Parks, Recreation and Culture 2007-08 Annual Report

Thank you for reading the Tourism, Parks, Recreation and Culture 2007-08 Annual Report. We hope that you will take a few minutes to complete this readership survey. We are committed to continuous improvement and welcome your feedback and suggestions.

Instructions: Please read each question carefully and circle the rating that best describes your response. If you require more space for your response, please use a separate piece of paper and identify the corresponding question clearly. If you have any questions, or require further clarification, please call Beverly Kwon at (780) 427-2124 or send an e-mail to Beverly.Kwon@gov.ab.ca

If you would like to be contacted regarding your feedback, please provide your information below.

Name:
Organization:
Telephone Number:
E-mail:

1. Having reviewed and read through the Tourism, Parks, Recreation and Culture 2007-08 Annual Report, how would you rate it overall on the following characteristics? Using a scale of one to seven, where ONE is STRONGLY DISAGREE, FOUR is NEUTRAL, and SEVEN is STRONGLY AGREE, do you agree that... *(Please circle only one rating number for each statement.)*

	Strongly Disagree			Neutral			Strongly Agree
I learned something new about the Ministry by reading this report.....	1	2	3	4	5	6	7
This annual report is easy to read.....	1	2	3	4	5	6	7
This annual report was informative and useful to me.....	1	2	3	4	5	6	7
The report has an appealing format/look	1	2	3	4	5	6	7
I can easily find information that I am looking for.....	1	2	3	4	5	6	7
I plan on using this annual report as a reference.....	1	2	3	4	5	6	7
Overall, this annual report meets my needs as a reader	1	2	3	4	5	6	7

2. What areas or features did you like the most about this annual report?

3. What areas or features would you recommend for further improvement?

Please tear out this survey and fax it to (780) 422-3142 or mail it to Culture and Community Spirit, Planning and Performance Measurement, 7th Floor, Standard Life Centre, 10405 Jasper Avenue, Edmonton Alberta, Canada, T5J 4R7

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